



Audit Committee Agenda

7.30pm Wednesday 29 May 2013

Bulbourne Room, Civic Centre, Hemel Hempstead

The Councillors listed below are requested to attend the above meeting, on the day and at the time and place stated, to consider the business set out in this agenda.

Adshead	Harris
Doole	Taylor (Chairman)
Douris	W Wyatt-Lowe
Elliot	

Substitute Members: Councillors Anderson, Marshall, McKay and Townsend.

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1. APOLOGIES FOR ABSENCE

To receive any apologies for absence.

2. DECLARATIONS OF INTEREST

To receive any declarations of interest

A member with a disclosable pecuniary interest or a personal interest in a matter who attends a meeting of the authority at which the matter is considered -

(i) must disclose the interest at the start of the meeting or when the interest becomes apparent

and, if the interest is a disclosable pecuniary interest, or a personal interest which is also prejudicial

(ii) may not participate in any discussion or vote on the matter (and must withdraw to the public seating area) unless they have been granted a dispensation.

A member who discloses at a meeting a disclosable pecuniary interest which is not registered in the Members' Register of Interests, or is not the subject of a pending notification, must notify the Monitoring Officer of the interest within 28 days of the disclosure.

Disclosable pecuniary interests, personal and prejudicial interests are defined in Part 2 of the Code of Conduct For Members

[If a member is in any doubt as to whether they have an interest which should be declared they should seek the advice of the Monitoring Officer before the start of the meeting]

3. MINUTES AND ACTIONS

To confirm the minutes of the meeting held on 24 April 2013 and consider the actions (Appendices A and C)

4. PUBLIC PARTICIPATION

An opportunity for members of the public to make statements and ask questions in accordance with the rules as to Public Participation.

For Items 6 and 7, please refer to separate booklet.

AGENDA ITEM: 5

SUMMARY

Report for:	Audit Committee
Date of meeting:	29 May 2013
PART:	1
If Part II, reason:	

Title of report:	Provisional Outturn 2012/13
Contact:	Cllr Nick Tiley – Portfolio Holder for Finance and Resources Sally Marshall – Corporate Director (Finance & Governance)
Purpose of report:	To provide details of the provisional outturn position for the: <ul style="list-style-type: none">· General Fund· Housing Revenue Account· Capital Programme To provide details of proposed transfers to and from earmarked reserves.
Recommendations	It is recommended that Committee: <ol style="list-style-type: none">1. Consider the provisional outturn position for each of the above accounts;2. Consider the proposed transfers to and from earmarked reserves, to be included in the final outturn statements; and,3. Approve a draw down from reserves of £60k in 2013/14 in order to undertake a formal consultation on the introduction of a Controlled parking Zone in Apsley and Boxmoor, as detailed in Section 9.
Corporate objectives:	This report supports all of the Council's Corporate Objectives.
Implications:	Financial and Value for Money implications are included within the body of the report.

Risk Implications	Risk implications are included within the body of the report.
Equalities Implications	There are no equality implications.
Health And Safety Implications	There are no health and safety implications.
Monitoring Officer/S.151 Officer Comments	Deputy Monitoring Officer: No further comments. S.151 Officer This is a Section 151 Officer report.
Consultees:	Budget Managers.
Glossary of acronyms and any other abbreviations used in this report:	GF – General Fund HRA – Housing Revenue Account MTFS – Medium Term Financial Strategy

1. Introduction

1.1 The purpose of this report is to outline the Provisional Outturn for 2012/13, prior to the closure of the accounts. Outturn is reported for the following:

- General Fund
- Housing Revenue Account (HRA)
- Capital Programme

The report also presents proposed movements to and from reserves.

1.2 The Accounts and Audit Regulations 2011 require local authorities to have prepared their annual Statement of Accounts, complete with certification from the Section 151 Officer, by 30 June. The Statement of Accounts must be published by 30 September, following an audit to be undertaken by Ernst & Young.

1.3 The Council's outturn position is a primary source of information for the production of the Statement of Accounts. The provisional outturn position detailed in this report is subject to amendment as work continues on the preparation of the Accounts. The Statement of Accounts will be reported to Audit Committee at its meeting of 26 June 2013.

2. General Fund Revenue Account

2.1 The General Fund (GF) revenue account records the income and expenditure associated with all Council functions except management of the Council's housing stock. This is accounted for within the Housing Revenue Account (HRA) (see Section 6).

2.2 The table below provides a summary of the provisional outturn for the General Fund by Scrutiny area.

	Revised Budget £000	Provisional Outturn £000	Forecast Variance	
			£000	%
Finance & Resources	11,297	11,014	(283)	-2.5%
Strategic Planning & Environment	6,255	5,805	(450)	-7.2%
Housing & Communities	2,163	1,735	(428)	-19.8%
Total	19,715	18,554	(1,161)	-5.9%

2.3 Appendix A separates expenditure into controllable and non-controllable categories in order to focus scrutiny on those controllable areas that officers are able to influence.

2.4 The majority of non-controllable costs result from year-end accounting adjustments, e.g. depreciation charges, which are required to show the true value of resources used to provide the Council's services, but which do not result in a cash charge to taxpayers. As these costs will not be known until work on the annual accounts is complete, the forecast outturn for all areas is shown as on budget.

2.5 The following sections provide a subjective analysis of provisional outturn and major budget variances shown by Scrutiny area.

3. Finance and Resources

Finance & Resources	Controllable Budget £000	Forecast Outturn £000	Forecast Variance	
			£000	%
Employees	11,465	11,457	(8)	-0.1%
Premises	2,084	1,937	(147)	-7.1%
Transport	40	41	1	2.5%
Supplies & Services	4,717	4,763	46	1.0%
Third-Parties	255	214	(41)	-16.1%
Transfer Payments	56,788	56,788	0	0.0%
Income	(64,052)	(64,186)	(134)	-0.2%
	11,297	11,014	(283)	-2.5%

3.1 Premises – £147k under budget (7.1%)

The majority of the underspend (£132k) has arisen because of a Business Rates refund received during March relating to Hemel Sports Centre.

3.2 Third Parties – £41k under budget (16.1%)

The underspend relates to internal and external audit costs being less than budgeted due to savings on the changeover of audit providers.

3.3 Income – £134k over achieved (0.2%)

The provisional outturn reflects an over achievement of income in the following areas:

- £45k arising from increases in the number of sales of pre-purchased grave spaces.
- £154k from Investment Properties due to the successful implementation of retrospective rent reviews since the revised budget process.

4. Strategic Planning and Environment

Strategic Planning and Environment	Controllable Budget £000	Forecast Outturn £000	Forecast Variance	
			£000	%
Employees	8,024	7,997	(27)	-0.3%
Premises	834	877	43	5.2%
Transport	1,448	1,458	10	0.7%
Supplies & Services	5,805	5,541	(264)	-4.5%
Third-Parties	77	96	19	24.7%
Income	(9,933)	(10,164)	(231)	-2.3%
	6,255	5,805	(450)	-7.2%

4.1 Supplies and Services – £264k under budget (4.5%)

The outturn reflects two major areas of underspend, which are detailed below:

- The timing of use and payments for consultancy on the PSQ project has resulted in an in-year underspend of £125k.
- £110k of the expected costs involved in the inspection of the Local Development Framework documents supporting the Council's Spatial Planning Strategy will not now be incurred until 2013/14. The budgeted draw down from the LDF reserve will therefore be reduced by £110k to ensure that the funds are available in the year the expenditure is incurred.

4.2 Income - £231k over achieved (2.3%)

The Provisional outturn reflects an over achievement of income in the following areas:

- 100% occupancy levels achieved at the Maylands Business Centre, compared to forecasted levels of 90% (£48k).
- Local Sustainable Transport Funding of £34k was agreed in year and received in quarter 4 of 2012/13.
- An improving level of demand has resulted in Building Control fees outperforming the revised budget by £44k and Land Charge outperforming the revised budget by £36k.

5. Housing and Community

Housing & Community	Controllable Budget	Forecast Outturn	Forecast Variance	
	£000	£000	£000	%
Employees	3,195	3,192	(3)	-0.1%
Premises	400	438	38	9.5%
Transport	49	48	(1)	-2.0%
Supplies & Services	2,324	1,976	(348)	-15.0%
Third Parties	25	25	0	0.0%
Transfer Payments	5	5	0	0.0%
Income	(3,835)	(3,949)	(114)	-3.0%
	2,163	1,735	(428)	-19.8%

5.1 Supplies and Services - £348k under budget (15%)

The major area of underspend relates £250k slippage on garage maintenance. The works are planned for completion early in 2013/14.

5.2 Income - £114k over achieved (3.0%)

Provisional outturn reflects over achievement of income in the following areas:

- £40k relating to rental income now recovered through housing benefits, in relation to tenants at Leys Road hostel (homelessness accommodation).
- £49k due to a higher than expected level of taxi licence fees following an increase in demand.

6. Housing Revenue Account (HRA)

6.1 The HRA is a ring-fenced account relating to the Council's Landlord functions. A guiding principle of the HRA is that revenue raised from rents and service charges must be sufficient to fund expenditure incurred. The forecast outturn position for the HRA is shown at Appendix B.

6.2 The provisional HRA balance at the end of 2012/13 is £3.299m after a proposed transfer to reserves of £12m, subject to final outturn.

6.3 The provisional operating surplus is £11.285m - £52k (0.47%) more than the revised surplus of £11.233m. Significant variances are as follows:

6.4 Dwelling Rents - £164k over achieved (0.3%)

This is the combined impact of more effective voids management, new tenants moving straight to target rent, and an improved collection rate.

6.5 Repairs & Maintenance - £211k over budget (2.23%)

There has been an increase in demand led expenditure for responsive and void repairs of £558k, this has been partly offset because of an underspend in the planned maintenance budget of £447k. There is an important balance to be struck between planned and responsive repairs and this will be monitored carefully in 2013/14.

7. Provisional Capital Outturn

7.1 The provisional capital outturn position is summarised in the table below, by Scrutiny area. An analysis of major variations is also set out below and Appendix C shows the provisional outturn by scheme.

	Revised Budget £000	Provisional Outturn £000	Slippage £000	Forecast Variance	
				£000	%
Finance & Resources	7,028	6,196	789	(43)	-0.6%
Strategic Planning & Environment	2,597	2,633	240	276	10.6%
Housing & Community	1,549	1,292	(56)	(313)	-20.2%
G F Total	11,174	10,121	973	(80)	-0.7%
HRA Total	20,685	18,184	1,771	(730)	-3.5%
Grand Total	31,859	28,305	2,744	(810)	-2.5%

7.2 General Fund Major Variances

There are major variances on four schemes on the General Fund capital programme. These are:

- Strategic Acquisitions (£298k) – the purchase of 39 Marlowes has spanned financial years.
- Car Park refurbishment works have been re-prioritised resulting in an underspend of £88k.
- There has been slippage of £255k on the Highbarns project as works started later than anticipated and the task of filling the holes is taking more material and time to complete.
- There has been slippage in the procurement of fleet vehicles of £203k. This was caused by a combination of delays in tendering for mowers and trailers and a delay in the delivery of 2 vehicles from the supplier.

7.3 Housing Revenue Account Major Variances

The major variances on the Housing Revenue Account capital programme are as follows:

- £1.3m relating to underspending on maintenance for request driven works e.g. disabled adaptations.
- £1.79m transfer relating to New Build projects. The majority of this is linked to the transfer of land at London Road, Apsley, which will complete in 2013/14.

8. Balances and Reserves

8.1 The Reserves Summary in Appendix D reflects the movements previously approved by Council, together with the following proposed transfers which would be financed through underspends identified during the revised budget-setting exercise and the provisional outturn:

- Local Development Framework Reserve – contribution £90k
To spread the cost of work arising from the LDF over a number of years, rather than incur substantial expenditure in a single financial year.
- Redundancy Reserve – contribution £350k
To mitigate the impact on annual revenue expenditure of any future redundancy requirements arising from future savings requirements.
- Vehicle Replacement Reserve – contribution £300k
To part finance the Council's future vehicle fleet replacement programme.
- Earmarked Grants Reserve – contribution £65k
Grants received by the Council for the delivery of specific projects, but which have not yet been spent.
- Maylands Plus Reserve – contribution £24k
Operating surplus generated by Maylands Business Centre placed in reserve to meet future operating deficits or to invest in broader initiatives to attract business to the Borough.
- Technology Reserve – contribution £85k
To part finance the Council's investment in technology improvements to deliver future service efficiencies.
- Management of Change Reserve – contribution £300k
To mitigate the short-term impact of investment in service transformation initiatives that will deliver savings in the medium- to long-term.
- Public Sector Quarter Reserve – contribution £150k
To part finance the costs associated with the development of the PSQ, including consultancy costs, supplies and services and those costs associated with the decant process.

8.2 Appendix D also contains the following recommended reserve movements based on the provisional outturn position, subject to final outturn:

- Pensions Deficit Reserve – contribution £1.5m (£1m financed by transfer from VAT Reserve)
The creation of this new reserve is recommended in order to mitigate potential costs to the Council arising from future reviews of the pension scheme.
- VAT Reserve – reduction £1m (to finance new Pensions Deficit Reserve)
Reserve created to hold net funds received from HMRC following claims lodged by the Council in relation to overpaid VAT dating back to 1973.

8.3 In cases where reserves were to be drawn down in 2012/13 to fund budgeted expenditure which was not spent in full, only the amount required to fund actual expenditure was drawn down, For example, the LDF reserve was budgeted to have £236k drawn down to fund expenditure, for the reasons explained in paragraph 4.1 £110k of these funds were not required in 2012/13 and have remained in the reserve to fund associated expenditure in future years.

9. Reserve Movements 2013/14

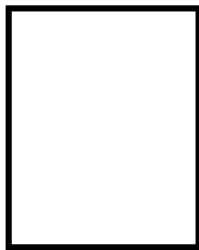
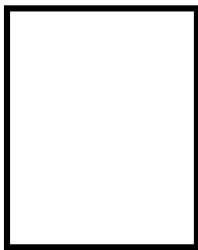
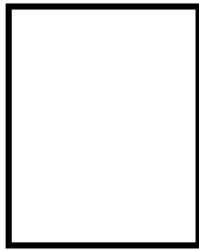
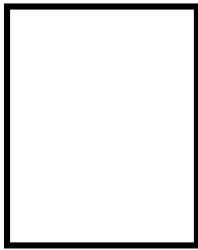
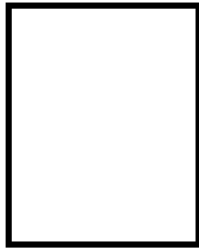
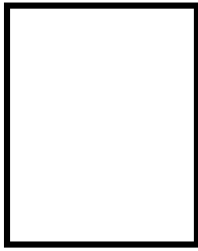
- 9.1 Appendix D includes a proposed draw-down of £60k in 2013/14 from the On Street Car Parking reserve in order to fund a formal consultation on the introduction of a Controlled Parking Zone in Boxmoor and Apsley.
- 9.2 A Portfolio Holder Decision has been submitted for the engagement of consultants, and Audit Committee approval is now sought to transfer the £60k out of the reserve.

8. EXCLUSION OF THE PUBLIC

To consider passing a resolution in the following terms:

That, under s.100A (4) of the Local Government Act 1972 Schedule 12A Part 1 as amended by the Local Government (Access to Information) (Variation) Order 2006 the public be excluded during the item in Part II of the Agenda for this meeting, because it is likely, in view of the nature of the business to be transacted, that if members of the public were present during this item there would be disclosure to them of exempt information relating to an individual or which is likely to reveal the identity of an individual.

LGA 1972, Schedule 12A, Part 1, paragraphs 1 and 2.



APPENDIX A

DACORUM BOROUGH COUNCIL

AUDIT COMMITTEE MINUTES

24 APRIL 2013

Present:

Councillors: Doole Taylor (Chairman)
Elliot Townsend

Portfolio Holder for Finance and Resources, Councillor Tiley

Officers: S Baker Assistant Director (Legal, Democratic & Regulatory)
J Deane Assistant Director (Finance & Resources)
S Marshall Corporate Director (Finance & Governance)
H Price Performance, Improvement and Transformation Team
Leader
L Stone Member Support Officer (Minutes)
J Worts Information Security Team Leader

Internal Audit: M Clarkson Deloitte
G Rubins BDO

External Audit: S Bladen Ernst & Young

The meeting was preceded by a briefing from BDO, the newly appointed internal auditors.

The meeting began at 7.30 pm

42. APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillor Collins. Councillor W Wyatt-Lowe was absent.

43. DECLARATIONS OF INTEREST

None.

44. MINUTES AND ACTIONS

The minutes of the meeting held on 6 February 2013 were agreed by the Members present and then signed by the Chairman.

45. PUBLIC PARTICIPATION

None.

46. INTERNAL AUDIT PROGRESS REPORT

M Clarkson outlined the report. There were seven final reports issued since the last progress report, all but one had received full or substantial evaluation and testing. Nine reports were currently in draft form waiting for management responses. M Clarkson confirmed that he would come to the next meeting if necessary to discuss the final progress report.

One Priority 1 recommendation had been made within the Performance Management report, which would be discussed during the next item.

Councillor Elliot arrived at 7.40pm.

Councillor Townsend asked if the procurement audit had included the Customer Service Unit (CSU) contract. S Marshall said that there had been a delay in the timing of the tendering for the CSU; it had therefore not been possible to complete an audit on the award of the tender. The days had instead been used for more general procurement. The CSU contract would be looked at later in the year.

Councillor Townsend expressed concern that although the legality of the invitation to tender for the CSU had been looked at, the wording of the terms from a commercial perspective had not been challenged or reviewed. S Marshall suggested that it could be included within the forthcoming discussion on the Internal Audit work plan.

S Bladen arrived at 7.45pm.

Councillor Doole asked if the audit on data management and security in terms of home working had been removed. M Clarkson said it had been combined with the virtual infrastructure and remote access audit.

Councillor Doole referred to the management response in the NNDR final report summary. He asked how long printed signed copies of monthly reports would be kept with regard to data security. M Clarkson said an account of what was being done was needed. He would expect them to be stored for one year, but other ways of storing the information could be considered. J Deane added that they were stored securely for one year and then disposed of.

Councillor Taylor said that there was a retention schedule and suggested that they could be scanned. J Worts said the retention module flagged up when information needed deleting,

M Clarkson drew attention to the three partly implemented Priority 1 recommendations. S Marshall said that with regard to the security of mobile phones, she had requested an update from Lon Jeal, the ICT transition manager. They acknowledged the delay which related to a change in the way mobile phones were procured. Historically, the encryption log had not been with ICT, which it would be going forward. Within the next 3 months, it was hoped that all mobile phones would be encrypted and more remote access of emails would be allowed. The PIN was a temporary measure.

Councillor Doole asked if this recommendation should be moved to Priority 2 as some protection was in place. S Marshall said PIN protection was not sufficient and that it should remain as Priority 1.

Councillor Taylor asked if a device which generated a random number to use when signing in could be used. J Worts said these were already being used for remote log in.

Councillor Townsend referred to the Sports Trust Delivery Plan and Funding Approval outstanding recommendation. M Clarkson said there had been a delay in the decision making process. Their three year plan did not need Portfolio Holder approval, but the funding did.

Councillor Tiley said they had an effective three year plan which the Council had seen. He added that they were an independent organisation and that the Council should not be involved in developing their plan.

J Deane would follow this up and bring an update to the next meeting.

J Worts said that the responsible officer on the Data Sharing Protocol recommendation should be changed to Information Security Team Leader. He added that he had completed two forms including one for internal data sharing. These had been trialled successfully and would therefore be rolled out.

Councillor Taylor said that he had asked for information from a department and been told he could not have it. J Worts said that he would include a section on the FAQs on sharing information with Members.

Councillor Townsend asked if comparisons were being made with other authorities when drafting protocols. J Worts said that there was an Information Security group within the Hertfordshire authorities which shared best practice. He said that Dacorum were leading the way. This would try and ensure a consistent approach across the County. J Worts was adapting the Information Commissioner's Office forms which provided a generic template.

Councillor Townsend said it was surprising that there was not a uniform standard which all Councils could adopt and asked if there was a legal review of the protocols being developed. J Worts said that the protocols across Councils would vary. S Baker said that J Worts worked with legal in developing the protocols. Each Authority had to interpret the Act for themselves.

Resolved:

The Committee accepted the Audit progress report

Actions:

- J Deane to follow up on the outstanding Sports Trust Delivery Plan and Funding Approval recommendation and bring an update to the next Audit Committee meeting.

47. INTERNAL AUDIT FINAL REPORT – PERFORMANCE MANAGEMENT

M Clarkson said that the full report had come to the Committee as limited evaluation had been given. The controls in place were being complied with, but the system in place was not satisfactory. There was no process in place to look at monitoring the performance indicators which questioned why they were in place.

Councillor Doole asked if the management response resolved the problem. M Clarkson confirmed that it did.

J Deane said that previously, any targets not reviewed, would be rolled forward. This had now been changed so that any indicators not reviewed would have blank targets.

Councillor Townsend said that the review did not show much evidence of Member involvement, he added that there was not much engagement at Overview and Scrutiny Committees (OSC). M Clarkson said that there was a process of reviewing and monitoring by Members, but not whether it was what Members wanted to review.

Councillor Tiley added that it was an important part of a Portfolio Holder's job to discuss the targets on a monthly basis with the Directors. He said it was difficult for the OSCs to monitor the performance indicators as there were still so many. He suggested that each OSC could select some indicators for closer scrutiny.

With regard to the Priority 2 recommendation on updating projects on the CorVi system, Councillor Doole asked if the action corrected this specific problem relating to the Maylands Business Park project rather than adding a mechanism for stopping it happening again.

S Marshall said that there was a review of project management especially the projects in key priority areas. A new project approval process had been developed and a Project Initiation Document would have to be produced. She added that the officer who wrote the response may not have known that. Councillor Doole asked if all Assistant Directors saw the reports before coming to Audit Committee. S Marshall confirmed that they did. J Deane said that this recommendation had been taken from the regeneration audit, the response had made sense within that remit.

Councillor Taylor thanked M Clarkson for his work.

Resolved:

The Committee accepted the report.

Actions:

None.

48. EXTERNAL AUDIT PLAN

S Bladen outlined the report. He said that work would be focused on significant risks which were the valuation of Council dwellings and the Public Service Quarter (PSQ). Councillor Tiley asked if the fact that the PSQ assets had not been classified or valued, did it mean that work was missing. S Bladen said it was more about the technical accounting treatment. He said that there were strict definitions on what a property was used for and how it affected the balance sheet. They would be looking at whether they had been classified correctly. Discussions had already taken place with R Baker, and there were currently no concerns.

Councillor Townsend asked what the checks were in looking at economy, efficiency and effectiveness. S Bladen said that they would give an opinion on financial resilience and economy, efficiency and effectiveness in the use of resources. They would focus on two specific areas within this: achievement of the 2012/13 budget and financial planning for 2013/14 and 2014/15.

Councillor Townsend said that the fees seemed low when compared to what would be charged to commercial organisations. S Bladen said it would depend on the type of organisation and that not all would have high fees.

Resolved:

The Committee accepted the report.

Actions:

None.

49. WORK PROGRAMME

Resolved:

The Work programme was agreed subject to the following changes:

- The External Audit Plan to be removed from the May meeting.
- Internal Audit Plan to be added to the May meeting.

50. EXCLUSION OF THE PUBLIC

That, under s.100A (4) of the Local Government Act 1972 Schedule 12A Part 1 as amended by the Local Government (Access to Information) (Variation) Order 2006 the public be excluded during the item in Part II of the Agenda for this meeting, because it is likely, in view of the nature of the business to be transacted, that if members of the public were present

during this item there would be disclosure to them of exempt information relating to an individual or which is likely to reveal the identity of an individual.

51. INFORMATION SECURITY UPDATE REPORT

Full details in the Part II minutes.

The meeting ended at 9.05 pm

APPENDIX B

AUDIT COMMITTEE: Work Programme 2013-14

MEETING DATE	DEADLINE TO MONITORING OFFICER	DEADLINE TO MEMBER SUPPORT	ITEMS:	WHO RESPONSIBLE
26 June 2013	17 June 2013	13 June 2013	Internal Audit Reports (TBC)	Internal Audit
			Internal Audit Progress Report	Internal Audit
			Financial Statement of Accounts	DBC
19 September 2013	6 September 2013	10 September 2013	Internal Audit Reports (TBC)	Internal Audit
			Internal Audit Progress Report	Internal Audit
			Statement of Accounts	DBC
			Governance Report	External Audit
18 December 2013	5 December 2013	9 December 2013	Internal Audit Reports (TBC)	Internal Audit
			Internal Audit Progress Report	Internal Audit
12 February 2014	3 February 2014	30 January 2014	Internal Audit Reports (TBC)	Internal Audit
			Internal Audit Progress Report	Internal Audit
30 April 2014	22 April 2014	16 April 2014	Internal Audit Reports (TBC)	Internal Audit
			Internal Audit Progress Report	Internal Audit

