

Leicester
City Council

WARDS AFFECTED:
ALL

FORWARD TIMETABLE OF CONSULTATION AND MEETINGS:

Audit & Risk Committee
Council

24th September 2013
21st November 2013

**Annual Report of the Audit & Risk Committee to Council
for the municipal year 2012-13**

Report of the Director of Finance

1 PURPOSE OF REPORT

- 1.1 To present to the Council the annual report of the Audit & Risk Committee setting out what the Committee has achieved over the municipal year 2012-13.
- 1.2 There is no specific requirement for such a report. However, best practice is for the Audit & Risk Committee to be able to demonstrate its effectiveness in overseeing the City Council's control environment and this is reflected in the Committee's terms of reference. This report was presented to the Committee for approval at its meeting on 24th September 2013.

2 RECOMMENDATIONS

- 2.1 The Audit & Risk Committee is recommended to approve this report for submission to the Council.
- 2.2 The Council is recommended to receive this report.

3 SUMMARY

- 3.1 The Audit & Risk Committee has considered a wide range of business in fulfilment of its central role as part of the Council's system of corporate governance and internal audit and control. It has conducted its business in an appropriate manner through a programme of meetings and has fulfilled the expectations placed upon it.
- 3.2 The report covers the municipal year 2012-13 rather than the financial year. This is because the Audit & Risk Committee meeting scheduled for 14th March

2013 was deferred until 9th April, supplemented by further consideration of two of the agenda items at an additional special meeting on 8th May.

4 REPORT

4.1 During the year under review, the Committee's terms of reference were reviewed to ensure compliance with current best practice. As the terms of reference were substantially re-written in 2010 the changes were essentially matters of detail, concerning:

- Recognition of the Committee's designation as 'the Board' under the new *Public Sector Internal Audit Standards*¹. This formalises the role of the Committee in overseeing Internal Audit's work on the Council's behalf under the new professional standards
- In the interests of protecting external audit independence, addition of the responsibility to approve any non-audit work to be undertaken by the Council's external auditors, KPMG
- Updates in terminology.

4.2 The changes were agreed by the Committee at its meetings on 9th April and 8th May 2013 and the Council on 23rd May 2013.

4.3 The Committee is well established and is making an important contribution to the effectiveness of the City Council's internal control and corporate governance frameworks. It is also a central component of the Council's system of internal audit.

Achievements of the Committee

4.4 During the municipal year 2012-13, the Committee met on eight occasions:

- 14th June 2012
- 17th July 2012
- 27th September 2012
- 18th October 2012 (supplementary meeting)
- 4th December 2012 (deferred from 18th November 2012)
- 7th February 2013
- 9th April 2013 (deferred from 14th March)
- 8th May 2013 (supplementary meeting)

The Committee's agreed schedule is for at least three meetings a year. All of the Committee's meetings have been properly constituted and quorate.

¹ Issued jointly by the Chartered Institute of Public Finance & Accountancy (CIPFA) and the Chartered Institute of Internal Auditors (IIA) as the recognised professional and ethical standards for public sector internal audit. These standards are aligned with international professional standards and came into effect on 1st April 2013, replacing the former CIPFA *Code of Practice for Internal Audit in Local Government in the UK* 2006.

4.5 Attached at Appendix 1 is a summary of the Committee's work for the period under review.

4.6 Following the appointment of the previous Chair of the Committee to the Executive, the Committee has had a new Chair, appointed in accordance with the Council's Constitution, with effect from its meeting on 4th December 2012.

4.7 Key outcomes from the Committee's work:

The role of the Committee

- The Committee has continued to keep its own terms of reference under review to ensure compliance with current best practice.
- Members considered their training needs in support of their role on the Committee. In furtherance of this, Members received briefings on a number of relevant topics, including the handling of insurance claims against the Council, business continuity management and the risks to the Council from the changes to the welfare benefits system.

Internal Audit

- The Committee approved an update to the Council's Internal Audit Charter, which establishes the terms of reference of the Internal Audit service including its scope, responsibilities and position within the organisation.
- The Committee formally approved the new *Public Sector Internal Audit Standards*¹ as the recognised professional standards for the Internal Audit service. As part of this, the Committee formally adopted the role of 'the Board' on behalf of the Council in terms of the overseeing of the Council's arrangements for audit, the management of risk and the corporate governance assurance framework.
- The Committee considered the Internal Audit plan and monitored its delivery and outcomes during the year. The Committee requested the attendance of officers to discuss in more depth specific issues raised by Internal Audit reports. This has helped to maintain the profile of the Committee and its role in promoting adherence to procedures and improved internal control.
- The Committee received and approved the annual review of the effectiveness of the Council's system of internal audit, as required under regulation 6(3) of the Accounts and Audit (England) Regulations 2011. Further detail on this is given below at paragraph 4.12.

Fraud

- The Committee maintained an effective overview of the Council's measures to combat fraud and financial irregularity. Specifically, the Committee:
 - Considered and approved the annual update of Council's Anti-Fraud, Bribery and Corruption Policy and Strategy, setting out measures to manage the risk of fraud

- Considered the annual counter-fraud report, which brought together the various strands of counter-fraud work in 2011-12 with examples of the types of work carried out by the teams involved
- Reviewed and supported the Council's participation in the National Fraud Initiative and the outcomes thereof
- Considered the Council's approach to the prevention and detection of housing tenancy fraud in response to increased emphasis on this nationally
- Considered the Council's updated disclosure strategy, encompassing the various disclosures that may be made by a range of people about the conduct of City Council staff. This includes the policies and processes for whistle-blowing (public interest disclosure), complaints and grievances.

External audit

- The Committee considered the external auditor's plans and progress and the outcomes of this work.
- The Committee reviewed the new external audit arrangements for local authorities, arising from the forthcoming abolition of the Audit Commission. The Committee received updates on this from the Council's new external auditor, KPMG. The Committee approved a policy for approving non-audit work commissioned from KPMG by the Council, the purpose being to safeguard audit independence.
- The external auditor places reliance on Internal Audit work in connection with the external audit of the Council's accounts and the certification of certain grant claims and returns. The Committee has received reports on the outcomes of such work and to this extent is fulfilling its responsibility to promote an effective working relationship between the two audit functions.

Risk Management

- The Committee confirmed the Risk Management Strategy and Policy and Corporate Business Continuity Management Strategy. The Committee maintained a regular overview of the risk management arrangements including the Council's strategic and operational risk registers and 'horizon-scanning' for potential emerging risks to the Council and its business.
- The bringing together of Internal Audit and Risk Management under one head of service has enabled greater coordination between the two related disciplines, including reporting to the Committee.

Corporate Governance

- During 2012-13, the Committee has fulfilled the responsibility of 'those charged with governance' for the purposes of the City Council's compliance with the CIPFA *Code of Practice for Internal Audit in Local Government in the United Kingdom* 2006. However, as noted above, these professional standards have been replaced with effect from 1st April 2013 by the new *Public Sector Internal Audit Standards*. The new

standards were formally approved by the Committee as the recognised professional standards for the Internal Audit service, with the Committee being designated as 'the Board' for the purposes of its role in overseeing the Council's internal audit arrangements.

- The Committee maintained its oversight of the Council's corporate governance arrangements. The Council's updated assurance framework, which maps out the process for collating the various sources of assurance and from them preparing the Council's statutory² Annual Governance Statement, was reviewed and approved by the Committee.
- Alongside this was the approval by the Committee of the updated Local Code of Corporate Governance. The changes in senior management at the Council mean that further work is being done in 2013 on the practical application of the corporate governance process so as to be pragmatic as well as robust.
- The Committee approved the draft Annual Governance Statement for 2011-12.
- This annual report to Council is itself part of the governance arrangements, through giving a summary of the Committee's work and contribution to the good governance of the City Council and demonstrating the associated accountability.

Financial reporting

- The Committee received and approved the Council's statutory Statement of Accounts for 2011-12 and associated external audit reports. It approved the Council's letter of representation, by means of which the City Council gives assurance to the external auditor; there were no significant items that were not reflected in the Council's accounting statements.

Effectiveness of Committee's work

- 4.8 In considering the above, it is concluded that the Committee fulfilled in all material respects the requirements of its terms of reference.
- 4.9 One of the Committee's principal objectives is to support the Council's corporate governance responsibilities in relation to internal control. Table 1 and the accompanying graph (chart 1) below demonstrate that the proportion of internal audits where *little or no assurance* was given has increased in 2012-13, as has the percentage of *partial* and *little or no assurance* combined. However, for *little or no assurance*, the numbers and proportions remain minor.
- 4.10 As part of its responsibility 'to review and challenge management's responsiveness to internal audit findings and recommendations' the Committee reserves the right to call to account officers responsible for those areas where *little or no assurance* can be given. This has happened during the year in question and in terms of the effectiveness of the Committee the overall trend is positive.

² Regulation 4(3) of the Accounts and Audit (England) Regulations 2011

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- 4.11 The work of the Committee is also reflected in the 'Annual Governance Report' of the external auditor. In this statement for the 2011-12 financial statements (considered by the Committee in 2012-13) the auditors confirmed that their audit opinion would be 'unqualified' and that the Council has 'made proper arrangements to secure economy, efficiency and effectiveness in (its) use of resources'.

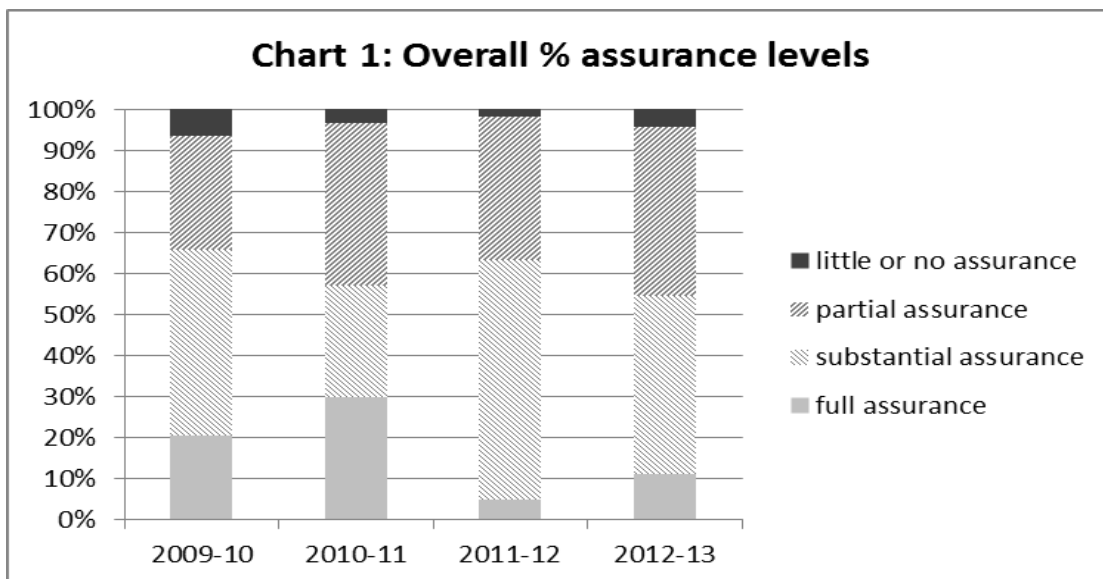
Table 1: Levels of assurance in Internal Audit final reports 2009-10 to 2012-13

	2009-10	2010-11	2011-12	2012-13
Audit reviews (excluding schools)				
<i>full assurance</i>	5	9	5	8
<i>substantial assurance</i>	38	29	40	14
<i>partial assurance</i>	42	43	26	24
<i>little or no assurance</i>	2	3	2	4
<i>not assessed</i> ³	9	11	17	17
Total	96	95	90	67
Schools (FMSiS)⁴				
<i>full assurance</i>	26	27		
<i>substantial assurance</i>	31	2		
<i>partial assurance</i>		1		
<i>little or no assurance</i>	8	0		
<i>not assessed</i>		0		
Total	65	30		
School (KYB)⁵				
<i>full assurance</i>		0	0	2
<i>substantial assurance</i>		2	22	25
<i>partial assurance</i>		4	11	13
<i>little or no assurance</i>		1	0	0
<i>not assessed</i>		0	0	1
Total		7	33	41

³ Some audit work is purely advisory or is based on the accuracy of, for example, grant claims and does not involve an assessment of the strength of controls in the activity in question. No level of assurance is given for these.

⁴ FMSiS (Financial Management Standard in Schools): a process of independent assessment against mandatory national criteria set by the Department for Education. The scheme was abandoned by the DfE late in 2010 and since then Internal Audit has been undertaking KYB school audits (see next footnote below).

⁵ KYB: traditional financial audits of schools using the *Keeping Your Balance* good practice guidance issued jointly by Ofsted and the Audit Commission as a basis.



4.12 The Committee considered at its meeting on 17th July 2013 the annual review of the effectiveness of the system of internal audit, as required by the Accounts and Audit (England) Regulations 2011. This review found that for 2012-13 the Audit & Risk Committee met all of the main indicators of being an effective audit committee as set out by CIPFA⁶. The criteria include:

- Regular meetings
- Sufficient independence of other functions
- Constructive meetings, conducted freely and openly and without political influence
- Properly updated and approved terms of reference with a sufficient spread of responsibilities for internal and external audit, governance and risk management
- Playing a sufficient part in the management of Internal Audit including approval of audit plans, review of Internal Audit performance and the outcomes of audit work plus management's responses to it
- Maintaining a proper overview of the relationship with and the work of the external auditor.

4.13 As in the previous year, the Audit & Risk Committee made further good progress in developing its role and effectiveness in improving the overall control framework of the Council. There were some changes in the membership of the Committee in May 2012.

4.14 As has been acknowledged in previous years, annual changes in membership are to be expected but can hinder the development of expertise and knowledge acquired by members. As a result, and given the complexities of the Committee's business, meetings of the Committee are normally preceded by a briefing or training session on a particular topic with relevance to that evening's agenda. Overall, during 2012-13, the Committee's membership

⁶ Chartered Institute of Public Finance & Accountancy: *Audit Committees: Practical Guidance for Local Authorities*, 2005.

was such as to ensure that the Committee had a positive effect on the Council's control environment.

- 4.15 The Head of Internal Audit & Risk Management attends all meetings of the Committee. In addition, and in the interests of providing the full range of legal, constitutional and financial advice and expertise, meetings of the Committee are routinely attended by the Director of Finance and the City Barrister & Head of Standards (who is also the Council's designated monitoring officer) or their representatives.

Conclusions

- 4.16 It is the view of the Head of Internal Audit & Risk Management and the Director of Finance that during the municipal year 2012-13 the Audit & Risk Committee made a significant contribution to the good governance of the City Council. Through its work, it has reinforced the Council's systems of internal control and internal audit and has given valuable support to the arrangements for corporate governance, legal compliance and the management of risk.
- 4.17 However, there remains a need to support members with relevant training and briefings on the Committee's responsibilities for internal and external audit, risk management and internal control and governance. These are technically complex subjects, especially in the context of the governance of a large local authority. The effectiveness of the Committee is enhanced by having members who have sufficient expertise and experience, attributes which benefit by continuity of membership. As it often takes the whole of the year for which Members are appointed to this Committee for them to feel competent, it is recommended that this particular Committee would benefit from continuing membership, extending beyond the normal annual appointment. At the very least, it is recommended that the Chair should be retained or, if being replaced, the replacement should be a Councillor who has served on the Committee previously. This will help to ensure that the Committee can be fully effective from its very first meeting of the year.

5 FINANCIAL, LEGAL AND OTHER IMPLICATIONS

5.1 Financial Implications

An adequate and effective Audit & Risk Committee is a central component in the governance and assurance processes intended to help ensure that the Council operates efficiently, cost effectively and with integrity. Its support for the processes of audit and internal control will help the Council as it faces the financially challenging times ahead.

5.2 Legal Implications

The Audit & Risk Committee also aids the fulfilment by the Council of its statutory responsibilities under the Accounts and Audit Regulations 2011 for monitoring the Council's system for internal control. It is an important part of the way the duties of the Director of Finance are met as the responsible financial officer under s151 of the Local Government Act 1972.

5.3 Climate Change Implications

This report does not contain any significant climate change implications and therefore should not have a detrimental effect on the Council’s climate change targets.

6 Other Implications

OTHER IMPLICATIONS	YES/NO	Paragraph references within supporting information
Equal Opportunities	No	
Policy	No	
Sustainable and Environmental	No	
Crime and Disorder	Yes	4.7 – references to fraud
Human Rights Act	No	
Elderly/People on Low Income	No	
Corporate Parenting	No	
Health Inequalities	No	
Risk Management	Yes	The whole report concerns the audit, risk management and governance process, a main purpose of which is to give assurance to Directors and this Committee that risks are being properly identified and managed appropriately by the business.

7 BACKGROUND PAPERS – LOCAL GOVERNMENT ACT 1972

Minutes of the Audit and Risk Committee 14th June, 17th July, 27th September, 18th October, 4th December 2012, 7th February, 9th April and 8th May 2013.

8 CONSULTATIONS

City Barrister & Head of Standards.

9 REPORT AUTHOR

Steve Jones, Audit Manager, Internal Audit, Financial Services, extension 37 1622.

Summary of work of the Audit and Risk Committee – municipal year 2012-13

This table shows the activities of the Audit & Risk Committee during the municipal year 2012-13 alongside the terms of reference of the Committee. There is no area that has not been covered at least sufficiently by the Committee.

Terms of Reference	Date considered	Item	Outcome
1. AUDIT FRAMEWORK			
1.1 Internal Audit			
On behalf of the Council, to approve the Head of Internal Audit's annual report and opinion, considering the level of assurance given over the Council's corporate governance arrangements and decide on appropriate actions.	17.7.12	Summary of Internal Audit Conclusions 2011-12	Approved
To consider, challenge and approve (but not direct) Internal Audit's strategy and plan and monitor performance on an annual basis.	14.6.12	Internal Audit Operational Plan 2012-13	Approved
	14.6.12	Review of Internal Audit Charter	Approved
	7.2.13	Draft Internal Audit Operational Plan 2013-14 - consultation	Comments made
	9.4.13	Final Internal Audit Operational Plan 2013-14 - approval	Approved
	9.4.13	Review of Internal Audit Charter and the Public Sector Internal Audit Standards	Approved
To receive summaries of Internal Audit reports and the main issues arising.	4.12.12	Internal Audit Update - April 2012 to September 2012	Approved
	7.2.13	Internal Audit Update - October to December 2012	Approved
	9.4.13	Internal Audit Update - January 2013	Approved
To review and challenge management's responsiveness to the internal audit findings and recommendations, seeking assurance that appropriate action has been taken where necessary and agreed recommendations have been implemented within a reasonable timescale.	As last item	As last item	
	4.12.12	Internal Audit follow-up of De Montfort Hall Management Improvement Plan	Approved
	7.2.13	Former Post Office - Bishop Street	Approved. Further information requested (next item).
	9.4.13	Vacant Properties	Approved
To monitor and assess the role and effectiveness of the Internal Audit function.	17.7.12	Review of the Effectiveness of the System of Internal Audit 2011-12	Approved
In fulfilling these functions, the Audit & Risk Committee fulfils the role of 'board' for the purposes of the <i>Public Sector Internal Audit Standards</i> .	14.6.12	Audit & Risk Committee training review and skills self-assessment	Approved

Summary of work of the Audit and Risk Committee – municipal year 2012-13

Terms of Reference	Date considered	Item	Outcome
1.2 External Audit			
On behalf of the Council, to review with the external auditor and inspection agencies the findings of their work including any major issues which are unresolved; key accounting and audit judgments; and the levels of errors identified during the audit. The Committee should obtain explanations from management and from external auditors, where necessary, as to why errors might remain unadjusted.	27.9.12	Statutory Statement of Accounts, Annual Governance Report 2011-12 and Letter of Representation	Approved
	27.9.12	Building Schools for the Future - Audit Commission report	Approved
	4.12.12	External Auditor's Annual Audit & Inspection Letter 2011-12	Approved
	9.4.13	Certification of Grant, Claims and Returns 2011-12 Annual Report (external auditor)	Approved
To consider the scope and depth of external audit work and to assess whether it gives value for money.	14.6.12	Audit Commission Plan for audit of 2011-12 accounts	Approved
	9.4.13	Annual External Audit Plan for 2012-13	Approved
To liaise with the Audit Commission (or such other body that assumes this responsibility) over the appointment of the Council's external auditor and conduct such other related functions as required by the local public audit regime.	14.6.12	Update on changes in external audit provision	Noted
	17.7.12	Audit Commission - update for A&R Committee on progress with LCC audit plus externalisation of their Audit Practice (i.e. KPMG)	Noted and queried
To facilitate effective relationships between external and internal audit, inspection agencies and other relevant bodies and ensure the value of these audit relationships is actively promoted.	Various	Reference to joint working or coordination is made in various internal and external reports.	Noted
To approve any instances of non-audit work by the external auditors in accordance with the <i>Policy for Engagement of External Auditors for Non-Audit Work</i> and report any such instances to the Council.	9.4.13 8.5.13	Policy for Non-Audit Work by External Auditor (finally approved 8.5.13)	Challenged and eventually approved
2. RISK MANAGEMENT FRAMEWORK			
On behalf of the Council, to consider and challenge the effectiveness of the Council's Risk Management Strategy and Framework, including the Risk Management and Insurance Services function.	14.6.12	Risk Management & Insurance Services update	Approved
	17.7.12	Risk Management & Insurance Services update	Approved
	18.10.12	Risk Management & Insurance Services update	Approved
	4.12.12	Risk Management & Insurance Services update	Approved
	7.2.13	Risk Management & Insurance Services update	Approved
	9.4.13	Risk Management & Insurance Services update	Approved

Summary of work of the Audit and Risk Committee – municipal year 2012-13

Terms of Reference	Date considered	Item	Outcome
To consider and approve, on behalf of the Council, the Council's Risk Management Strategy and its key risk management policies including the Council's statement of overall risk appetite.	7.2.13	Risk Management & Insurance Services update including Risk Management Strategy 2013, Risk Management Policy Statement 2013 and Business Continuity Management (BCM) Strategy 2013 (including training in BCM)	Approved
To approve, on an annual basis, the Risk Management and Insurance Services function's terms of reference and its annual plan.	7.2.13	As last item.	Approved
To review (and take any actions as a consequence of) reports from the Head of Internal Audit & Risk Management in respect of the status of key current and emerging risks and internal controls relating to those risks (the Operational and Strategic Risk Registers).	14.6.12	Risk Management & Insurance Services update	Approved
	17.7.12	Risk Management & Insurance Services update	Approved
	18.10.12	Risk Management & Insurance Services update	Approved
	4.12.12	Risk Management & Insurance Services update	Approved
	7.2.13	Risk Management & Insurance Services update	Approved
	9.4.13	Risk Management & Insurance Services update	Approved
3. INTERNAL CONTROL AND GOVERNANCE FRAMEWORK			
To review the adequacy of the Council's internal control framework through review of its system of internal control and system of internal audit and overseeing the production and approval of the Council's Annual Governance Statement prepared in accordance with the Local Code of Conduct Governance.	9.4.13 8.5.13	Corporate Governance, Assurance Framework and annual review of the Committee's terms of reference	Approved
	17.7.12	Review of the Effectiveness of the System of Internal Audit 2011-12	Approved
	17.7.12	Draft Annual Governance Statement 2011-12	Approved
To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts. (The Committee is to do this before approving the Council's published financial statements. The Committee should take note of any adjustments set out in the external auditor's report and agree any such adjustments where management has declined to do so or set out the reasons for not doing so.)	27.9.12	Statutory Statement of Accounts, Annual Governance Report 2011-12 and Letter of Representation	Approved
To maintain an overview of the Council's Constitution in respect of contract procedure rules, finance procedure rules and codes of conduct and behaviour.	Various	Reference is made to constitutional requirements and rules of procedure where relevant in internal and external audit reports.	Noted
	18.10.12	Disclosure Strategy (included code of conduct)	Approved

Summary of work of the Audit and Risk Committee – municipal year 2012-13

Terms of Reference	Date considered	Item	Outcome
To review and approve, on an annual basis, the Council's anti-fraud, bribery and corruption and its disclosure (whistle-blowing) policies and procedures.	7.2.13	Anti-Fraud, Bribery and Corruption Policy and Strategy - annual review and update	Approved
	7.2.13	National Fraud Initiative - progress report	Approved
	7.2.13	Counter-Fraud update report - first nine months 2012-13	Approved
<p>Annually, to assess all significant risk issues considering:</p> <ul style="list-style-type: none"> o Changes since the last annual assessment and the Council's response; o The scope and quality of management's ongoing monitoring of risks and the system of internal control; o The incidence of significant control failings in relation to all significant risks and their impact. 	<p>14.6.12 17.7.12 18.10.12 4.12.12 7.2.13 9.4.13</p>	Risk Management & Insurance Services updates	Approved
<p>To review regular reports from Internal Audit and Risk Management on risk and internal controls, considering:</p> <ul style="list-style-type: none"> o The effectiveness of systems of internal control across the Council 	17.7.12	Summary of Internal Audit Conclusions 2011-12	Approved
	4.12.12	Internal Audit Update reports	Approved
	7.2.13		
	9.4.13		
<ul style="list-style-type: none"> o Reports on major control issues and their impact on the Council's risk profile. 	Various	Risk Management & Insurance Services update	Approved
<p>To consider and decide on appropriate actions relating to the Council's compliance with its own and other published or regulatory policies, standards and controls, including:</p> <ul style="list-style-type: none"> o Information assurance including compliance with the Data Protection Act; o Freedom of Information Act; o Health & Safety at Work; o The Disclosure Policy o Complaints; o Raising Concerns at Work; and o Others as appropriate. 	4.12.12 7.2.13 9.4.13	Internal Audit Update reports (which include reference to the various legal and policy requirements as relevant to the specific subject matter)	Approved
		18.10.12	Disclosure Strategy
4. FINANCIAL REPORTING FRAMEWORK			
To review and approve the Council's published financial statements, the external auditor's annual opinion and other reports to Members and to monitor management action in response to issues raised.	17.7.12	Draft Statement of Accounts 2011-12	Approved

Summary of work of the Audit and Risk Committee – municipal year 2012-13

Terms of Reference	Date considered	Item	Outcome
To review and approve the annual statement of accounts and the annual Letter of Representation on behalf of the Council, giving particular attention to critical accounting policies and practices, decisions requiring a significant element of judgement, how any unusual transactions should be disclosed and the clarity of the disclosures.	27.9.12	Statutory Statement of Accounts, Annual Governance Report 2011-12 and Letter of Representation	Approved
To bring to the attention of the Council any concerns arising from the financial statements or from the audit.		None.	
5. OTHER MATTERS			
To consider, approve or make recommendations in respect of any other matters referred to it by the City Mayor, Chief Operating Officer (as the Head of Paid Service) or a Director or any Council body.	9.4.13	Training - Risks to LCC from Changes to Benefits System	
To consider any relevant matters reserved for Member-level decision as detailed in Rules of Procedure.		None	
To present an annual report to the Council on the Committee's conduct, business and effectiveness.	4.12.12 (Council 24.1.13)	Draft A&R Committee annual report to Council 2011-12	Approved. Presented to Council 24.1.13