



#### Committee and Date

Audit Committee  
5<sup>th</sup> December 2019  
1:30 pm

#### Item

Public

## **ANNUAL REVIEW OF COUNTER FRAUD, BRIBERY AND ANTI-CORRUPTION STRATEGY AND ACTIVITIES, INCLUDING AN UPDATE ON THE NATIONAL FRAUD INITIATIVE**

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### **1. Summary**

This report outlines the measures undertaken to evaluate the potential for the occurrence of fraud, and how the Council manages these risks with the aim of prevention, detection and subsequent reporting of fraud, bribery and corruption. The Counter Fraud, Bribery and Anti-Corruption Strategy has also been reviewed. The strategy continues to underpin the Council's commitment to prevent all forms of fraud, bribery and corruption whether it be attempted on, or from within, the Council, thus demonstrating the continuing and important role the strategy plays in the corporate governance and internal control framework. This report also provides an update on the action plan to ensure continuous improvement providing an update to members in response to national and local issues.

### **2. Recommendations**

- A. Members are asked to consider, and endorse with appropriate comment, the Counter Fraud, Bribery and Anti-Corruption Strategy and measures undertaken and detailed in this report to manage associated risks with the aim of prevention, detection and subsequent reporting of fraud, bribery and corruption.

## **REPORT**

### **3. Risk Assessment and Opportunities Appraisal**

- 3.1 The adoption and promotion of an effective Counter Fraud, Bribery and Anti-Corruption approach helps the Council encourage the detection of fraud and irregularities proactively, and manage them appropriately.

- 3.2 In aligning the Council's Counter Fraud, Bribery and Anti-Corruption Strategy with CIPFA's Code of practice on managing the risks of fraud and corruption, the Council continues to apply best practice. Potential fraud risks are assessed across the Council and activities in place to mitigate these.
- 3.3 Internal Audit, working to the Public Sector Internal Audit Standards (PSIAS), has a responsibility to evaluate the potential for the occurrence of fraud and any subsequent management response. This report sets out some of the practices employed to evaluate and manage these risks including involvement with the National Fraud Initiative.
- 3.4 The recommendations contained in this report are compatible with the provisions of the Human Rights Act 1998. There are no direct environmental, equalities, consultation or climate change consequences of this proposal.

#### **4. Financial Implications**

- 3.1 All revisions and activities can be met from within existing budgets.

#### **5. Background**

- 5.1 The Council sets itself high standards for both members and officers in the operation and administration of the Council's affairs and has always dealt with any allegations or suspicions of fraud, bribery and corruption promptly. It has in place policies, procedures and initiatives to prevent, detect and report on fraud, bribery and corruption, including a Speaking up about Wrongdoing policy, Anti Money Laundering (AML) procedures and guidance, all supported by an overarching Counter Fraud, Bribery and Anti-Corruption Strategy.
- 5.2 The Counter Fraud, Bribery and Anti-Corruption Strategy is contained in part five of the Constitution, last reviewed and updated in November 2018. There has been no new guidance since November and therefore no significant changes are proposed to the existing strategy which can be located on the Council's website. Speaking up about Wrongdoing policies for both staff and public have been reviewed as have the Anti Money Laundering (AML) procedures and guidance. Since last year a few Heads of Service have been redesignated as Directors and there is a change of responsibility for environmental whistleblowing issues, which are now designated to the Director of Adult Services. These minor changes have been reflected in the Strategy and supporting policies, procedures and guidance.

#### **6. Issues**

##### **Counter Fraud, Bribery and Anti-Corruption Strategy**

- 6.1 CIPFA's Code of practice on managing the risks of fraud and corruption states that an organisation needs a counter fraud strategy which sets out its approach to managing risks and defining responsibilities for action. Shropshire's strategy clearly identifies the Council's commitment to an effective Counter Fraud, Bribery and Anti-Corruption approach as part of its overall Corporate Governance arrangements. The strategy will enable the Council to:

- Acknowledge and understand fraud risks;
  - Prevent and detect more fraud; and
  - Pursue and punish fraud and recover losses.
- 6.2 The strategy reflects best practice from CIPFA's Code of practice on managing the risks of fraud and corruption, the National Fraud Authority (NFA) Fighting Fraud Strategies and guidance from organisations such as ALARM (the National Forum for Public Sector Risk Management) and the IIA (Institute of Internal Auditors).
- 6.3 It is recognised that to reduce losses to fraud, bribery and corruption to an absolute minimum, a strategic approach with a clear remit covering all areas of fraud, bribery and corruption that may affect the Council is required. There needs to be a clear understanding of the importance of the links between policy work (to develop a counter fraud, bribery and anti-corruption culture, create a strong deterrent effect and prevent fraud, bribery and corruption by designing robust policies and systems) and operational work (to detect and investigate fraud, bribery and corruption and seek to apply sanctions and recover losses where they are found).
- 6.4 The temptation may be to 'pick and choose' actions. However, the full range of integrated action must be taken forward with the Council's focus clearly on outcomes (e.g. reduced losses) and not just activity (i.e. the number of investigations, prosecutions, etc.).
- 6.5 The strategy continues to emphasise the Council's remit to reduce losses to fraud, bribery and corruption to an absolute minimum. It:
- Demonstrates links between 'policy' work and 'operational' work.
  - Shows agreement by both the political and executive authority for the Council's approach.
  - Acknowledges fraud and identifies accurately the risk.
  - Creates and maintains a strong structure to pursue its remit including:
    - Having the necessary authority and support;
    - Providing for specialist training and accreditation;
    - Completing appropriate propriety checks;
    - Developing effective relationships with other organisations.
  - Enables actions to tackle the problem by:
    - Integrating different actions;
    - Building a strong counter fraud and anti-corruption culture;
    - Having clear actions to deter any problem;
    - Acting to prevent fraud and corruption;
    - Early detection of any issues;
    - Investigating appropriately in accordance with clear guidance;
    - Having clear and consistent sanctions where fraud or corruption is proven;
    - Having clear policies on redressing losses.
  - Focuses on outcomes and not merely activity.

- 6.6 No major changes are proposed to the Strategy. A few Heads of Service have been redesignated as Directors, all other details remain the same.

## **National Picture**

### **CIFAS Fraudscape 2019**

- 6.7 CIFAs is a fraud prevention service in the United Kingdom. It is a not-for-profit membership association representing organisations from across the public, private and voluntary sectors. In their 2019 fraudscape document, they report a 6% increase of fraudulent conduct in 2018, compared to the previous year. High risk areas of fraud include:

- Identity fraud
- Data theft on line and
- Money mules.

Highlighting the need for preventative controls in service areas to avoid accommodating such frauds unwittingly, i.e. data sharing, customer authentication checks, data analytics, IT and information security controls, anti-money laundering processes.

- 6.8 The CIFAs report identified dishonest action by staff to obtain a benefit by theft or deception as the most common type of internal fraud with employment application fraud seeing a 7% increase.

### **The Fighting Fraud and Corruption Locally Strategy (FFCL) 2016–2019**

- 6.9 The Fighting Fraud and Corruption Locally Strategy (FFCL) 2016–2019 is England's counter fraud and corruption strategy for local government. It continues to be the definitive guide for council leaders, chief executives, finance directors, and all those with governance responsibilities. The Fighting Fraud and Corruption Locally Companion 2016–2019 is aimed at local authorities who undertake work in the counter fraud area. The Companion contains good practice and a checklist for local authorities to use as part of making sure they have the right processes and resources in place. The Council's Counter Fraud, Bribery and Anti-Corruption Strategy continues to be aligned to this checklist.

- 6.10 Following review against CIPFA's Code of Practice on managing the risk of fraud and corruption, and the FFCL companion in November 2017, improvements were made to the Council's Counter Fraud, Bribery and Anti-Corruption Strategy and an action plan aligned to the strategy. These improvements built on the principles already adopted and in place.

- 6.11 The following demonstrates delivery against the agreed Action Plan, since November 2018, and new developments the Council proposes over the medium-term future to further improve its resilience to fraud and corruption.

## **Action Plan**

Action	Implementation Date and Update
To proactively use the results of previous fraud risk assessments and publicly available information from recognised organisations i.e. CIPFA, Grant Thornton, to direct counter fraud resources in the annual Internal Audit Plan.	Completed and ongoing
To refresh the Council's suite of anti-fraud policies, strategies and procedures and to ensure that they continue to be relevant to national guidance.	Annually in November Completed and ongoing
To remind all staff and members of their role in sustaining a strong counter fraud, bribery and anti- corruption culture and the appropriate reporting channels where any fraud is suspected.	Annually in November  Completed through directorates and management meetings  Work is underway on a new communications plan for role out prior to March 2020.
To undertake an annual Fraud Risk Assessment covering the Council's main areas of exposure to fraud and to use the results to influence the Council's approach moving forward.	Annually in October Completed and ongoing
To update the Council's e-learning module on Fraud Awareness and to promote its uptake by all employees.	Completed and ongoing
To be an active participant in the National Fraud Initiative (NFI) and to investigate robustly suspected cases of fraud identified through NFI and report outcomes to Audit Committee.	Biannually in November Completed and ongoing
To refresh the Fraud Awareness pages on the web site and to engage with managers through targeted communications to emphasise their obligations to operate effective systems of internal control which are designed to reduce the risk to the Council of fraud, error or inadvertent loss.	Completed and ongoing annually in November
Refresh of the Council's Money Laundering Policy, communication of and training on.	Completed and ongoing

### CIPFA tracker

6.12 The CIPFA Fraud and Corruption Tracker (CFaCT) is an annual survey of the fraud and corruption detected in local authorities across the UK. Its intention is

to provide a more complete picture of local authorities' vigilance in respect of fraud. It examines:

- Levels of fraud and corruption detected each financial year;
- Number of investigations undertaken;
- Types of fraud encountered;
- Emerging trends.

It is an up-to-date overview of all fraud, bribery and corruption activity across the UK public sector.

6.13 The CIPFA Fraud and Corruption Tracker (CFaCT) survey gives a national picture of fraud, bribery and corruption across UK local authorities and the actions being taken to prevent it. It aims to:

- help organisations understand where fraud losses could be occurring
- provide a guide to the value of detected and prevented fraud loss
- help senior leaders understand the value of anti-fraud activity
- assist operational staff to develop pro-active anti-fraud plans.

6.14 CFaCT builds on the former Annual Fraud and Corruption Survey delivered by the Audit Commission and has been expanded to include questions commissioned by the Fighting Fraud and Corruption Locally Board and the Home Office. The total estimated value of fraud detected or prevented by local authorities in 2018/19 is approximately £253m.

- The average value per fraud remains at £3,600 in 2018/19.
- The number of frauds detected or prevented has decreased to 71,000 from the 80,000 cases found in 2017/18.
- Council tax fraud represents 78% of the identified instances of fraud with an estimated value of £30.6m.
- The estimated volume and value of insurance fraud cases in the UK more than doubled in 2018/19 compared to the previous year.
- The estimated average value per case of blue badge fraud has increased from £499 to £657 in 2018/19.
- For 2018/19, the three greatest areas of perceived fraud risk continue to be procurement, council tax single person discount (SPD) and adult social care.
- For 2018/19, the four main types of fraud (by volume) that affect local authorities continue to be council tax, housing, blue badge fraud and business rates.

### **CIPFA's Counter Fraud Assessment Tool**

6.15 This tool is designed to help councils assess their counter fraud arrangements against the standards set out in CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption, as published and reported to Audit Committee in November 2014. The tool is used as a basis for ongoing improvement and development planning, it also provides a basis for assurance on the adequacy and effectiveness of the Council's counter fraud arrangements. The action plan reported on within this report is reflective of the improvements identified when applying this tool.

6.16 Whilst no organisation is fraud proof, Shropshire Council continues to take robust steps to improve its resilience and to meet the standard set out in the CIPFA

Code of Practice on Managing the Risk of Fraud and Corruption. Leadership has acknowledged its responsibilities for managing risks and it has robust arrangements in place to identify and manage risks. It has a counter fraud strategy, backed up by the resources and arrangements to carry it out, and is proactive in managing fraud and corruption risks and responds effectively. Stakeholders can be confident in the approach taken by the Council and meeting the standards of this code contributes to good governance.

### National Fraud Initiative (NFI)

- 6.17 The National Fraud Initiative (NFI), run by the Cabinet Office, is an exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud. The Council continues to participate in this exercise. There have been no direct updates since their report covering April 2016 to the 31 March 2018, reported to Committee last year, in which the NFI identified and prevented in England £275.3m fraud, overpayments and errors, of which the main categories of fraud were:
- Pension fraud and overpayments (£144.8m)
  - Fraudulently or wrongly received, council tax single person discount (£32.6m)
  - Housing benefit fraud and overpayment (£24.9m)
- 6.18 Results currently for Shropshire of the 2018/19 data matching exercise are shown in the table below. Please note there are a small number of investigations still outstanding across these reports which may impact further on the figures shown. In the event of additional savings being identified prior to the closure of this exercise, these will be advised to the Audit Committee in due course.

Area of Investigation	Outcome of Investigations	Saving Identified
Deceased Pensioner Matches	75 matches were identified, and all matches investigated. 11 deceased pensioners were identified as receiving a pension into the deceased pensioner's bank account when the service had not been advised of the death. This resulted in overpayments of £19,408.64. £17,844.46 in respect of the overpayments has been recovered from the estates or next of kin. The balance of £1,564.18 relates to three amounts which are still subject to recovery proceedings. Next of kin details have been received for all three members and overpayments are being reclaimed.	£19,408.64
Blue Badges to Deceased Persons	The report identified 420 matches and all matches were investigated.	£0.00

Area of Investigation	Outcome of Investigations	Saving Identified
	<p>This identified 182 errors for resolution. In all 182 cases the Blue Badge Team confirmed they had not been notified of the death but had since cancelled the blue badge.</p> <p>It is not a legal requirement for the return of a blue badge upon the death of the holder.</p>	
Concessionary Bus Passes to Deceased Persons	<p>These reports identified 1,138 matches. All matches were investigated and identified a total of 992 errors where the Council had not been notified of the pass holders' death.</p> <p>All passes have since been cancelled. The Cabinet Office estimates a saving of £24.00 per pass, however, the service area think £1 per pass is a more reasonable figure to cover administration.</p>	£23,808
Residential Care Home Residents to Deceased Persons	<p>The report identified 65 matches, all were investigated and confirmed to be due to timing differences.</p>	£0.00
Housing/ Council Tax Benefits/ Council Tax Reduction Scheme	<p>Dispensation has been obtained from the Cabinet Office that the team would only sample investigate a small number of matches due to existing controls in place in respect of real time reporting and processes for annual billing.</p> <p>No overpayments were identified on the matches reviewed.</p>	£0.00
Creditor Reports	<p>Creditor reports on possible duplicate payments, invalid VAT registration numbers and duplicate supplier accounts were provided.</p> <p>Audit Services investigated potential duplicate payments and</p>	£3,184.00



Area of Investigation	Outcome of Investigations	Saving Identified
	<p>to date two duplicate of £668.50 and £2,515.50 have been identified and the money recovered.</p> <p>Investigations identified that on one occasion an invoice had been paid twice in error as the reference was the same and not picked up by existing controls due to invoice number format. On the second occasion an invoice for the same service at a school had been received from two different group companies, with both invoices being paid at the same time.</p> <p>Both occasions are considered error rather than fraud.</p>	
Housing Tenants to Deceased Persons	These reports identified 66 matches. All were investigated and found to be due to either timing differences or mis-matches.	£0.00
Personal Budgets to Deceased Persons	<p>A total of four matches were identified and investigated.</p> <p>It was confirmed that the matches were all due to timing issues and no frauds or errors were identified.</p>	£0.00
Other reports	Other reports such as deceased parking permit holders, taxi drivers to in-country immigration, personal budgets to pensions, payroll to payroll and procurement were all investigated and where appropriate records have been updated accordingly. No savings have been identified from these reports.	£0.00
<b>Total Savings</b>		<b>£46,400.64</b>

6.19 The final national report in respect the 2018/19 data matching exercise has yet to be issued and a copy will be made available to the Committee when this is published.

## Transparency requirements

- 6.20 Legislation on transparency applies to anti-fraud activities. The Local Government Transparency Code sets out the minimum data that local authorities should be publishing, the frequency with which it should be published and how it should be published. The Council has complied with these requirements, the results of which can be found on the web site at:  
<https://www.shropshire.gov.uk/open-data/datasets/fraud-data/>

### **Update on Regulation of Investigatory Powers Act 2018 (RIPA) Activity**

- 6.21 RIPA continues in force for the purposes of investigatory powers relating to directed surveillance and the use of covert human intelligence sources (CHIS); however, from April 2019, the Investigatory Powers Act 2016 (IPA) became the primary piece of legislation governing the Council's use of investigatory powers for the lawful acquisition of communications and data about communications. The Investigatory Powers Commission has also created a powerful new Investigatory Powers Commissioner (IPC) to oversee how these powers are used.
- 6.22 All Council applications to acquire communications data are processed through the National Anti-Fraud Network who act as the Council's Single Point of Contact (SPoC). National Anti-Fraud Network (NAFN) engages with the applicant and the Office for Communications Data Authorisations (OCDA) to obtain authorisations on the Council's behalf. A senior manager at service manager level or above within the Council must be made aware of all applications before they are submitted to NAFN for processing. The Council's current RIPA Policy is being reviewed to determine the most appropriate way to update the Policy in line with the new IPA requirements.
- 6.23 Social Media: The Investigatory Powers Commissioner's Office (IPCO) and human rights campaigners continue to express concerns and challenge public authorities about the way in which social media is used to monitor, gather intelligence and undertake investigations. As a result, work is currently underway to consider whether there is a need for a separate social media policy and/or to amend the Council's current RIPA Policy to set out and clarify the Council's position. Further details in this respect will be provided to the committee in due course.

### **Whistleblowing Policy**

- 6.24 The Council has a whistleblowing policy for the public and one for its employees. Both policies have been reviewed and updated in respect of key contacts and staff information. There have been no changes proposed to the process of 'blowing the whistle'. An annual reminder is circulated to all employees to raise awareness as to the availability of this policy.
- 6.25 The Whistleblowing Policy is available to staff via the Intranet pages and is also available to them, along with members and the public, via the web-site; allowing it to be accessed from any computer. This is particularly important as it allows staff to access the policy outside of a work environment, where they may be reluctant to be seen accessing the Whistleblowing policy.

### **Anti-Money Laundering (AML) Procedure**

- 6.26 The Council's Anti-Money Laundering procedure and guidance have been reviewed, they continue to reflect The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 and require no updates this year. Feedback on the training available on the Council's electronic training tool, Leap into Learning, has been very positive. The AML Officer and her deputies continue to stay aware of their requirements. In addition, Directors continue to spread awareness, identify any money laundering risks in their areas to be shared at least annually with the AML Officer and to identify employees who need training.

### **Serious Organised Crime Checklist**

- 6.27 Organised crime includes drug trafficking, human trafficking, child sexual exploitation, high value fraud and cyber-crime. Organised crime groups may seek to benefit from public services in different ways, including to raise money through fraudulent activity and to use businesses / services used by LA's to launder criminal proceeds. In this way public money can be lost to LA's and can ultimately fund other illegal activity.
- 6.28 In 2017, the Home Office provided a Serious and Organised Crime report and checklist which highlighted that assessing the risk from serious and organised crime and corruption is essential in allowing the Council to identify areas of concern, potential vulnerabilities and to act to strengthen processes and structures that safeguard public money. The checklist evaluates our response and activities in relation to:
- Awareness, Strategy, Guidance and Training
  - Risk Management
  - Communication and Information/ Intelligence Sharing
  - Whistleblowing
  - Assurance
  - Operational controls for
    - Licensing
    - Planning/ Development management
    - Social Housing
    - Procurement
    - Insider threat
- 6.29 Directors, Heads of Service and key Procurement Officers have completed and continue to evidence activities against the checklist providing a balanced assessment of the Council's exposure to the risks. In the main, at this high level, risks appear well managed and where improvements can be made, actions have been highlighted as part of an improvement plan.
- 6.30 The Council's Commissioning and Assurance Board is overseeing operational management of these actions and a report to Cabinet and Directors is planned in December.

### **Awareness and training**

- 6.31 Fraud awareness training introduced in 2018 on the Council's eLearning tool, Leap into Learning has resulted in positive feedback from recipients. Questions

explore awareness and knowledge of counter fraud procedures including the availability of the whistleblowing policy.

### **Qualified officers**

6.32 Internal Audit continues to have officers trained, up to date and capable of undertaking investigations in a professional manner as the need arises. One officer has the Advanced Professional Certificate in Investigative Practice, two officers are accredited CIPFA Counter Fraud Technicians Course. In total over a third of the Audit team have qualifications or considerable experience in conducting investigations. Given current demands, time has been focused on investigations over proactive prevention work. Balanced against this is that lessons learnt from investigations are used to inform management of control issues and the need for improvements to prevent reoccurrences. These reports are shared with Directors.

### **Shropshire Council counter fraud risks and plans**

6.33 In terms of *potential* for fraud, the counter fraud risk assessment has been refreshed and shared across all directorates. There is no change to the high-risk area of housing benefits. Thirteen medium risk areas continue to be identified, an increase of two on last year. The total list of risks is:

#### **High**

- Housing benefits

#### **Medium**

- Payroll, fraudulent travel, expense, overtime and timesheets
- Pension continues after death
- Employee commits benefit fraud
- Inappropriate and incorrect contract awards
- False invoicing
- Debtors; claiming false exemptions, failing to raise a debt, suppressing recovery action
- Theft of cash
- Council tax discounts
- NDR reliefs
- Parking abuse including blue badge use/disabled parking
- Direct payments / personal budgets
- Property and taxi licenses
- Schools diversion of resources

6.34 There are several steps in place, continuing, planned or underway to help to explore, identify and mitigate these fraud risks:

- Housing benefit investigations are referred to the Department of Work and Pensions Single Fraud Investigation Service for action. Housing Benefits, Internal Audit and Human Resources officers continue to jointly risk assess any employees that are suspected of benefit fraud to consider if internal investigations are required or Council assets within the employee's control may be at risk.

- The 2018/19 NFI exercise including data matching for payroll, pensions, creditors, housing benefit, council tax, personal budgets, blue badge parking permits continues. The results of which will be worked through to identify any control risks and deal with any potential fraudsters.
- To reduce the risk of cybercrime and the impact it would have on all areas of the Council, a full IT risk assessment is conducted and audit reviews planned and completed in these specialist areas. This does not form part of the risk assessment on fraud.
- Internal Audit resources are deployed to provide assurance and advice in respect of new initiatives such as the Enterprise Resource Planning system project.

6.35 The current year audit plan includes several internal audit reviews that have been conducted, or are planned, to help ensure appropriate controls are in place, and are operational, to counter the fraud risks identified from the risk assessment:

- Housing Rents Client Side
- Comforts Funds and Establishments including Day Centres and Schools
- IT application reviews, i.e. Technology Forge Property Services System; CONFIRM-Highways Management System, Civica Icon Income Management; Liquid Logic; Enterprise Resource Planning
- Contracts and tendering, e.g. Bulky Waste
- Final Grant claims, e.g. Strengthening Families Grant
- Financial systems, i.e. Debt Recovery, Income Collection, Purchase Ledger, Sales Ledger, General Ledger, Payroll System
- Parking
- Sickness Management
- Public Services Network (PSN)
- General Data Protection Regulations (GDPR) / Freedom of Information
- Monitoring Use of Facilities

6.36 In summary, the Audit Committee are asked to consider and take assurances as to the level of counter fraud activity undertaken within the available resources.

**List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)**

CIPFA: Code of practice on managing the risks of fraud and corruption, October 2014

The Bribery Act 2010

NFA Fighting Fraud Together, the strategic plan to reduce fraud

Fighting Fraud Locally: The Local Government Fraud Strategy

The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017

Regulation of Investigatory Powers Policy (Version4 09/2015) adopted with effect from 1 October 2015

CIPFA Fraud and Corruption Tracker (CFaCT) survey report 2019

National Fraud Initiative (NFI) Report 2018

Home Office Serious and Organised Crime report and checklist 2017

Cifas Fraudscape 2019 Full Digital Report

**Cabinet Member (Portfolio Holder)** Peter Nutting (Leader of the Council) and Peter M Adams (Chairman of Audit Committee)

**Local Member** n/a

**Appendices:** Not applicable