

# **Audit and Governance Committee**

## **Annual Report 2015/2016**

## Introduction by the Chair of the Audit and Governance Committee

I am pleased to present the annual report of the Audit and Governance Committee which outlines the Committee's work and responsibilities for 2015/16.

I hope that this report helps to demonstrate to Cheshire East residents and to the Council's other stakeholders, the vital role that is carried out by the Audit and Governance Committee and the contribution it makes to the overall governance arrangements at Cheshire East Council. All Audit and Governance Committee meetings are open to the public.

During the 2015/16 municipal year, meetings of the Audit and Governance Committee were attended by:

- the Chief Executive,
- Chief Operating Officer
- Monitoring Officer
- Corporate Manager Governance and Audit
- other senior officers, and
- representatives from Grant Thornton, the Council's external auditors.

This demonstrates the priority and importance given to receiving assurance on the effectiveness of the Council's internal controls and systems, particularly in the context of an ongoing financially challenging landscape.

The Audit and Governance Committee has played, and continues to play, a significant part in ensuring that appropriate governance arrangements have been introduced and are functioning properly.



We have continued to successfully develop the self-assessment arrangement for reviewing the effectiveness of the Committee. Areas for improvement have been progressed and action plans developed.

Training sessions for Members of the Committee have been delivered during the year, and an assessment against the core knowledge and skill's framework outlined in CIPFA's "Audit Committees - Practical Guidance for Local Authorities and Police" is underway.

I would like express my thanks to those officers and members who have supported the work of this Committee by presenting and discussing reports.

The Committee has been well attended during the year with constructive questioning and suggestions by members of the Committee throughout. Issues that have been raised by members have been addressed and reported back to the Committee.

*Councillor Lesley Smetham*

**Chair of the Audit and Governance Committee**

**September 2016**

### Role of the Audit and Governance Committee

Audit Committees are an essential element of good governance. Good corporate governance requires independent, effective assurance about the adequacy of financial management and reporting. These functions are best delivered by an Audit Committee, independent from the executive and scrutiny functions.

Effective Audit Committees help raise the profile of internal control, risk management and financial reporting issues within an organisation, as well as providing a forum for the discussion of issues raised by internal and external auditors. They enhance public trust and confidence in the financial governance of an authority.

### Statement of Purpose of the Audit and Governance Committee

- 1 The Audit and Governance Committee is a key component of the Council's corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.
- 2 It provides an independent assurance to the Council of the adequacy of the risk management framework and the internal control environment.
- 3 It provides independent review of the Council's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes.
- 4 It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.
- 5 It promotes high standards of ethical behaviour by developing, maintaining and monitoring performance and Codes of Conduct for Members of the Council (including co-opted Members and other persons acting in a similar capacity). This is evidenced by the Audit and Governance Hearing Committee which met in November 2015.

### Governance, Risk and Control within Cheshire East Council

The Council's framework of risk management, control and governance is assessed as adequate.

(Annual Governance Statement 2015/16)

The Audit and Governance Committee outcomes for monitoring the governance, risk and control framework and arrangements of the Council during the year, include the following:

- Approving the Council's 2015/16 Statement of Accounts (Draft June 2016 / Final September 2016).
- Approving the Council's 2015/16 Annual Governance Statement (Draft June 2016 / Final September 2016).
- Reviewing the operation of and compliance with the Council's Code of Corporate Governance and making recommendations on its content (June 2015)
- Overseeing internal audit's operations and receiving the Head of Internal Audit's Opinion (June 2016).
- Undertaking a self-assessment of the Committee against CIPFA guidance (December 2015/June 2016).
- Receiving the External Auditor's Annual Audit Letter, Audit Plans, and any other reports and significant matters deemed necessary by the External Auditor (various).
- Reviewing the progress and adequacy of management's response to internal and external audit recommendations (various update reports).
- Reviewing revised Risk Management Policy Statements and reports on the monitoring and review of risk management, to consider the effectiveness of arrangements (December 2015 / June 2016).
- Monitoring the use of the council's use of its powers under the Regulation of Investigatory Powers Act 2000 (March 2016).
- Monitoring compliance with Data Protection Act 1998, Freedom of Information Act 2000, and Environmental Information Regulations 2004 (March 2016).
- Receiving a presentation on the Council's Performance Management arrangements (March 2016)
- The introduction of monitoring Waiver and Record of Non-adherence (WARNs) from December 2015 Committee onward, with a summary report and the presentation of individual WARNs considered under part two items.

Significant assurances the Committee has received during the year include:

- **2014/15 Financial Statements Opinion (External Audit):** *"We issued an unqualified opinion on the Council's 2014/15 financial statements on 30 September 2015, meeting the deadline set by the Department for Communities and Local Government. Our opinion confirms that the financial statements give a true and fair view of the Council's financial position and of the income and expenditure recorded by the Council."*(October 2015)
- **2014/15 Value for Money (VFM) Conclusion (External Audit):** *"On the basis of our work, and having regard to the guidance on the specified criteria published by the Audit Commission, we are satisfied that in all significant respects the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2015."* (October 2015)

- **2015/16 Internal Audit opinion:** *“The Council’s framework of risk management, control and governance is assessed as adequate for 2015/16.”* (June 2016)

The External Auditor’s opinion on the Financial Statements and the Value for Money conclusion for 2015/16 will be presented to the September 2016 meeting of the Audit and Governance Committee. This report will be updated to reflect the reported opinions before being presented to Council.

### Effectiveness of the Committee

The Committee regularly undertakes a formal review of its own effectiveness. The 2015/16 self-assessment was carried out with the Chair and Vice Chair against the CIPFA guidance, *Audit Committees – Practical Guidance for Local Authorities and Police 2013* and the results reported to the Committee in June 2016.

The Committee recognised one area of non-compliance due to an outstanding action from the 2014/15 self-assessment action plan. Self-assessment by Members against the core knowledge and skill’s framework outlined in CIPFA’s “Audit Committees - Practical Guidance for Local Authorities and Police” is underway.

The Committee assessed as compliant or partially compliant against all other areas. Actions to ensure the Committee becomes fully compliant are in place, with some already implemented. In receiving the report in June 2016, the Committee noted positive improvements to the culture of the organisation such as the addition of WARNs as a regular item on the committee agenda and the value of the “Cardiff checks” carried out as part of the Member/Officer work group. Progress in implementing the actions will be reported to a future meeting of the Committee.

The Committee’s Terms of Reference (TOR) based on the CIPFA guidance were approved by Council in May 2014 to be reviewed annually thereafter. In May 2015 the Committee was asked to agree to the inclusion of behaviours and performance in the TOR, subject to approval of both Constitution Committee and Council. Constitution Committee received the report on 15<sup>th</sup> July 2015 and full Council approved the changes on 23<sup>rd</sup> July 2015.

The Committee’s 2015/16 Work Plan was developed in line with these Terms of Reference to ensure that the Committee continued to work effectively and fulfil its purpose.

In September 2015 the Committee approved the recruitment of an independent person to the Audit and Governance Committee under the Localism Act 2011. At the June 2016 Committee the recruitment panel was agreed and it is expected that an independent person will be co-opted at a future meeting.

### Outline of the Work of the Committee

This annual report sets out how the work of the Committee during 2015/16 has met the Terms of Reference on pages 9-13.

### Additional Assurance

It was agreed at the December 2015 meeting that future annual reports of the Committee be expanded to include greater details on any areas of additional work requested by the Committee to provide it with additional assurances, and that it also include analyses of its effectiveness.

Additional assurance work requested by the Committee has been provided around emerging issues including:

#### Email retention and archiving policy

In March 2016 the committee received a presentation on the Council's development of best practice email archiving and management arrangements. Due to the quantity of emails to be managed the system now needed to be migrated and certain measures put in place to enable them to then be retrieved as and when necessary. Staff would be given comprehensive training on the storage of information contained in emails to enable them to prepare in good time for the migration which was to be carried out on a phased basis.

It was noted that different arrangements would apply to those involved with Children's services in the light of the Goddard Inquiry which, although still running, had issued a statement that there should be 'indefinite retention of electronic mail where accounts may contain information.'

#### Ombudsman complaints and lessons learnt

In March 2016 the committee received a presentation on the Council's process for the review and administration of Local Government Ombudsman (LGO) Reports during 2015/16. Members were advised on the key stages in the process from the start through to completion including action taken on the receipt of the provisional view and arrangements for publishing the findings on the Council's website.

The presentation included details of the complaints and enquiries received by the LGO in the period 1 April 2015 to 31 January 2016. Members were informed that eight cases had been upheld; four with fault and no injustice, and four with injustice and the action to be taken in each case was reported.

The Committee considered the procedures in place were adequate and noted the outcomes which could all be used as part of a learning process.

### **Report on Procurement**

A number of high profile whistleblowing referrals were received during 2015/16 that raised concerns around procurement processes. In response, the scope of an ongoing audit of procurement arrangements was expanded to incorporate the testing of these concerns.

This work commenced in the third quarter of 2015/16 and was ongoing in late December 2015 when, following the launch of an investigation by Cheshire Police regarding alleged misconduct in public office, the internal audit work was suspended. This piece of work remains on hold pending the outcome of the police investigations which are ongoing at this time. The internal audit work will be completed once the police investigation concludes.

In March 2016 the Procurement Manager presented a report on the quantity and reasons for the issue of Waiver and Non Adherences (WARNs) and gave details of the total number issued for 2015/16. The report listed the circumstances whereby a WARN could be used, and the approval process, and summarised the number per service area along with the reasons for issue.

The Committee was advised that a new template had been drawn up and the process was continually being updated in the light of experience. Also, in every case where a WARN was used follow-up action was detailed and this was subsequently carefully monitored.

### **Reporting of all WARNs's (Waiver and Record of Non-adherence):**

Following the report of Procurement Manager in March 2016, it was confirmed that this would be a regular report to the Committee and it was proposed that statistics be collated from the start of the 2016 Municipal Year with the intention of being able to compare the overall position on an annual basis.

From June 2016 onwards, summary information is provided as a part one agenda item, with the details being considered as part two; excluding press and public from the meeting during consideration of the item in line with Section 100(A)4 of the Local Government Act 1972 on the grounds that it involves the likely disclosure of exempt information as defined in Paragraphs 1 2 and 3 of Part 1 of Schedule 12A to the Local Government Act 1972 and public interest would not be served in publishing the information.

### **Review by Member/Officer group of Cardiff checks:**

Since March 2016 Councillor Simon and Vice Chair have selected a sample of 10 invoices for review, the results of the compliance review are discussed at the Counter Fraud Member/Officer group.

### **Performance Management Arrangements:**

Members received a presentation on the arrangements and controls in place to prepare, manage and report on the Council's medium term budget and financial strategy. The presentation took members through the process from budget setting when the parameters were first set and evidence provided for the financial estimates for the year, how it was monitored throughout the year, leading to the end of year position and the opening balances for the process to start again.

### Members of the Committee

Members of the Committee during 2015/16 are set out on pages 14-15.

### Statutory Requirements, New Guidance and Recommended Practice

During the year, the Committee has carried out a number of statutory requirements such as approving the Financial Statements and approving the Annual Governance Statement. It has also ensured that it is up to date in adopting new guidance and/or recommended practice, including:

- The annual review of the Terms of Reference, based on CIPFA guidance.
- Approving updates to the Internal Audit Charter, based on the Public Sector Internal Audit Standards.
- Undertaking a self-assessment of the Committee, based on CIPFA guidance.

### Training and Development

The following training was carried out during the year:

- Induction for new and existing Members of the Committee
- Statement of Accounts
- Annual Governance Statement

The Member/Officer Groups continued to meet through 2015/16. The groups enable individual Members to become more involved in specific areas of audit and governance work as a means of developing in-depth knowledge and expertise, and cover the following areas:

- Audit
- Financial Statements
- Fraud Management
- Governance
- Risk Management

Members have continued to have access to copies of the CIPFA Better Governance Forum *Audit Committee Update* featuring a round-up of legislation, reports and developments of interest to Audit & Governance Committee Members.

As part of the Committee's self-assessment, reported to the Committee in March 2015, it was recognised that membership of the Committee needed to be assessed against the core knowledge and skills framework included in the new CIPFA guidance on Audit Committees.

Governance and Finance training was delivered in May 2015 and September 2015. In December 2015 the committee evaluated progress in relation to implementation of actions to improve effectiveness.



### Agendas and Minutes

The committee meetings reviewing the key outputs for the 2015/16 financial year were held;

- 25th June 2015
- 24th September 2015
- 10th December 2015
- 17th March 2016
- 30th June 2016 (draft AGS and Accounts for 2015/16)
- 29th September 2016 (approving AGS and Accounts for 2015/16)

### Work programme for 2016/2017

The Committee has an agreed work programme for 2016/17, which includes the many annual statutory requirements (e.g. approval of the Statement of Accounts, approval of the AGS etc.) of the Committee and also those regular reports and assurances it receives on External Audit, Internal Audit, Risk Management, Treasury Management, Whistleblowing and other areas. Additionally we will;

- Continue to develop the proactive nature of the Committee to facilitate actions by officers to ensure that risks are identified and assurances are identified as early as possible and remedial actions are taken in a timely fashion.
- Oversee the restructuring required of the Audit and Governance Committee to comply with the requirements of the Local Audit and Accountability Act 2014 (including the appointment of Independent Members)
- Continue to review governance arrangements to ensure the Council adopts the latest best practice and moves towards becoming an open and transparent public organisation
- Continue to support the work of internal and external audit and ensure that responses are given to their recommendations
- Oversee the implementation of the Public Sector Internal Auditing Standards
- Continue to help the Council to manage the risk of fraud and corruption
- Continue to develop the Audit and Governance Committee to review the risk and partnership issues and safeguarding public sector assets
- Equip existing and new Members to fulfil our responsibilities by providing more detailed and focused training on all key areas of responsibility, including financial arrangements and risk management, governance and audit planning.

It should be noted that the following items may require reports to the Committee which have not, as yet, been allocated to a specific meeting agenda.

- Annual review of the committee Terms of Reference (completed June 16)
- Risk Management; revised corporate risk register
- Update on ASDV governance arrangements
- Review of the Code of Corporate Governance
- Business Continuity
- Responses from the staff survey
- EU referendum; the effects of Brexit on CEC

## Audit and Governance Committee – How the Terms of Reference have been met in 2015/16: Summary

Terms of Reference of Committee	Relevant activity in 2015/16
<b>Annual Report</b>	
To report to full Council on a regular basis on the committee's performance in relation to the terms of reference and the effectiveness of the committee in meeting its purpose.	The December 2015 Audit and Governance Committee meeting has been asked to review and approve the 2014/15 annual report for submission to the December 2015 Council meeting. This meeting, September 2016, will review the 2015/16 annual report for submission at a future Council meeting.
<b>Governance, Risk and Control</b>	
To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.	The Committee received and approved an update to the Code of Corporate Governance in June 2015.
To review and approve the Annual Governance Statement and consider whether it properly reflects the risk environment and supporting assurances, taking into account internal audit's opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control.	An update on progress against previous AGS Action Plans was received in December 2015 and endorses the process for the production of the Annual Governance Statement.  The Committee received the draft 2015/16 Annual Governance Statement in June 2016 approved the final version in September 2016.
To monitor the effective development and operation of risk management in the council.	The Committee received update reports on Risk Management in December 2015 and June 2016.
To monitor progress in addressing risk related issues reported to the committee and to review the assessment of fraud risks and potential harm to the Council from fraud and corruption. To monitor the counter fraud strategy, actions and resources.	The Committee monitors Anti-Fraud and Corruption arrangements on an ongoing basis. The Audit and Governance committee Member/Officer sub group for anti-fraud and corruption discusses and reviews arrangements and current issues as part of their work plan. The

## Audit and Governance Committee – How the Terms of Reference have been met in 2015/16: Summary

Terms of Reference of Committee	Relevant activity in 2015/16
	Committee considered the Anti-Fraud and Corruption update report in March 2016.
To review and monitor the Council's treasury management arrangements in accordance with the CIPFA Treasury Management Code of Practice.	The Treasury Management 2014/15 Annual Report was received in September 2016. The 2016/17 Treasury Management Strategy and Minimum Revenue Position (MRP) Statement was reviewed at the December 2015 committee meeting.
<b>Internal Audit</b>	
To approve the internal audit charter.	An updated internal audit charter was approved at the December 2015 committee meeting.
To approve the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.	The Committee approved the overall strategy and annual 2015/16 programme of audits (March 2015) and monitored progress against the plan (December 2015, March 2016)
To receive reports outlining the action taken where the head of internal audit has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions. To consider summaries of specific internal audit reports as requested.	Internal Audit interim reports against the 2015/16 plan were received in December 2015 and March 2016, with the 2016/17 Internal Audit Plan received in March 2016. Internal Audit interim reports include a summary of internal audit completed and the significant issues arising from individual assignments.
To contribute to the Quality Assurance and Improvement Programme and in particular, to the external quality assessment of internal audit that takes place at least once every five years.	The committee are updated through the Head of Internal Audit annual opinion report, on the progress made on assessment criteria required to comply with the Public Sector Internal Audit Standards. The Member/Officer sub group for audit covers the

## Audit and Governance Committee – How the Terms of Reference have been met in 2015/16: Summary

Terms of Reference of Committee	Relevant activity in 2015/16
	requirements in detail and the actions required, and feedback will now be presented to committee.
To consider the head of internal audit's annual report.	The 2015/16 Internal Audit Annual Report, including the annual audit opinion was presented to the Committee in June 2016. (The 2014/15 Internal Audit Annual Report was presented to the Committee in June 2015.)
To support the development of effective communication with the Head of Internal Audit.	The Head of Internal Audit and in his absence, Principal Auditors, meet on a regular basis with the Chair and Deputy Chair of the committee. There are also regular meetings of Member/Officer groups which meet on a regular basis to discuss a variety of assurance issues in more detail. These meetings include the Head of Internal Audit opinion.
<b>External Audit</b>	
To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.	The 2015/16 External Audit Findings Report was presented to Committee in September 2016 by the External Auditor. The 2015/16 Audit Findings and Action Plan, outlining the management responses and action plan for the findings was also reported to the September 2016 meeting. The 2014/15 Annual Audit Letter was issued in November 2015 and was reported to the December 2015 Committee meeting. (The 2015/16 Annual Audit Letter will be reported to the next available meeting after issue.)

## Audit and Governance Committee – How the Terms of Reference have been met in 2015/16: Summary

Terms of Reference of Committee	Relevant activity in 2015/16
To consider specific reports as agreed with the external auditor.	The Committee received and considered the work of the External Auditor (all meetings during the year.)
To comment on the scope and depth of external audit work and to ensure it gives value for money	Audit and Governance Member/ Officer sub group for Audit review external audit work throughout the year and assess the value that the Council receives from the work completed and reported.
To commission work from internal and external audit and to advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.	The Audit and Governance committee and the Member/Officer sub groups will consider the work plan at all meetings and commission additional work where committee members determine that additional assurance is required. The relationship between internal and external audit is reviewed at least annually together with any requirements to liaise with any other relevant agencies.
<b>Financial reporting</b>	
To review and approve the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.	The Draft Statement of Accounts 2015/16 was presented to the June 2016 committee, and was approved at Committee in September 2016. The Statement of Accounts 2014/15 was approved at Committee in September 2015.
To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.	The 2015/16 External Audit Findings was presented to Committee in September 2016 by the External Auditor.  The 2014/15 Annual Audit Letter was issued in





## Audit and Governance Committee – How the Terms of Reference have been met in 2015/16: Summary

Terms of Reference of Committee	Relevant activity in 2015/16
	November 2015 and was reported to the December 2015 Committee meeting. (The 2015/16 Annual Audit Letter will be reported to the next available meeting after issue.)
<b>Related Functions</b>	
To approve and monitor Council policies relating to “whistleblowing” and anti-fraud and corruption.	Revised and updated whistleblowing policy arrangements were brought to the committee in June 2015 and June 2016. Fraud and corruption work monitored throughout the year.
To seek assurance that customer complaint arrangements are robust	Annual Report of Corporate Complaints and Local Government Ombudsman’s Annual Review 2014/15 presented to Committee in September 2015. Annual Report of Corporate Complaints and Local Government Ombudsman’s Annual Review 2015/16 was presented to Committee in September 2016.
<b>Standards</b>	
Promoting high standards of ethical behaviour by developing, maintaining and monitoring Codes of Conduct for Members of the Council (including co-opted Members and other persons acting in a similar capacity).	Members Code of Conduct Standards Reports updates recording decisions relating to complaints were submitted to the Committee in September 2015 and March 2016. Audit & Governance Committee Members have attended Standards and Complaints Hearings through the year. A Review of Standards Arrangements for Dealing with Code of Conduct Complaints was received by the committee in

## Audit and Governance Committee – How the Terms of Reference have been met in 2015/16: Summary

Terms of Reference of Committee	Relevant activity in 2015/16
	<p>September 2015.</p> <p>As Chair of Audit and Governance Committee I have provided advice and guidance to a number of Town and Parish Councils and other outside bodies.</p>
Ensuring that Members receive advice and training as appropriate on the Members Code of Conduct.	Members of the Audit & Governance Committee have been advised on the Code of Conduct during the year.
Granting dispensations under the provisions of the Localism Act 2011 to enable a member or co-opted Member to participate in a meeting of the Authority.	<p>There have been no requests for individual dispensations during 2015/16. A report to approve the procedure for the recruitment of three Independent Persons to the Council under the Localism Act 2011 was received at the September 2015 committee.</p> <p>A special dispensation in relation to the Local Plan part two was presented to the committee in February 2016.</p>

## Audit and Governance Committee Members 2015

	<p><b>Councillor Lesley Smetham (Chair)</b></p> <p>Councillor Smetham has been an elected member of Cheshire East Council since its beginning in April 2009 and was appointed as Chair of the Audit and Governance Committee in June 2015.</p>
	<p><b>Councillor David Marren (Vice Chair)</b></p> <p>Councillor Marren became an elected member of Cheshire East Council in May 2011 and has served on the Audit and Governance Committee since then, being Vice-Chair from January 2012 until the end of the 2011/12 municipal year. Councillor Marren was re-appointed as Vice Chair of the Audit and Governance Committee in June 2015.</p>
	<p><b>Councillor Chris Andrew</b></p> <p>Councillor Andrew became an elected member of Cheshire East Council in May 2015, and has been a member of the Audit and Governance from June 2015 to May 2016.</p>
	<p><b>Councillor Gordon Baxendale</b></p> <p>Councillor Baxendale has been with Cheshire East Council from April 2009, and has been a member of the Audit and Governance Committee since June 2015.</p>
	<p><b>Councillor Amanda Stott</b></p> <p>Councillor Stott became an elected member of Cheshire East Council in May 2015, and has been a member of the Audit and Governance Committee since June 2015.</p>
	<p><b>Councillor Sam Corcoran</b></p> <p>Councillor Corcoran became an elected member of Cheshire East Council in May 2011 and has served on the Audit and Governance Committee since then.</p>



## Audit and Governance Committee Members 2015

	<p><b>Councillor Rod Fletcher</b></p> <p>Councillor Fletcher has been an elected member of Cheshire East Council since its beginning in April 2009 and has served on the Audit and Governance Committee since May 2011.</p>
	<p><b>Councillor Martin Hardy</b></p> <p>Councillor Hardy has been an elected member of Cheshire East Council since its beginning in April 2009. He has served on the Audit and Governance Committee since its inception in June 2010 and was Vice-Chair from May 2011 to January 2012.</p>
	<p><b>Councillor Andrew Kolker</b></p> <p>Councillor Kolker has been an elected member of Cheshire East Council since its beginning in April 2009. He served as Vice-Chair of the Governance and Constitution Committee for a time and has been on the Audit and Governance Committee from June 2010 to date.</p>
	<p><b>Councillor Margaret Simon</b></p> <p>Councillor Simon has been an elected member of Cheshire East Council since its beginning in April 2009. She has served on the Audit and Governance Committee since its inception in June 2010 and was Chair for the 2010/11 year.</p>
	<p><b>Councillor Les Gilbert</b></p> <p>Councillor Gilbert has been an elected member of Cheshire East Council since its beginning in April 2009. He is a new member of the Audit and Governance Committee joining in May 2016.</p>