

Audit and Governance Committee

Annual Report 2016/2017

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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 2016/17.

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.

Regular attendance at the Committee by Senior Officers, Cabinet Portfolio Holders and representatives from the External Auditors 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" will be undertaken in 2017/18.

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 Gordon Baxendale
Chair of the Audit and Governance Committee

September 2017

1. 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.

2. Statement of Purpose of the Audit and Governance Committee

- 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.
- It provides an independent assurance to the Council of the adequacy of the risk management framework and the internal control environment.
- It provides independent review of the Council's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes.
- It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.
- 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).

3. Outline of the Work of the Committee

This annual report sets out how the work of the Committee during 2016/17 has met the Terms of Reference on pages 9-12.

4. Governance, Risk and Control within Cheshire East Council

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:

Activity	Meeting Date
Undertaking a self-assessment of the Committee against CIPFA guidance	June 2016
Monitoring the Council's use of its powers under the Regulation of Investigatory Powers Act 2000	Sept 2016
Receiving a report on Customer Feedback 2015/16, including referrals to the Local Government Ombudsman	Sept 2016
Receiving and commenting upon the proposed Treasury Management Strategy and Minimum Revenue Position Statement 2017/18 and considering the Treasury Management Annual Report 2015/16	Sept & Dec 2016
Receiving and noting the Members Code of Conduct Standards Report	Sept 2016 & March 2017
Considering the update on the revision of the Council's Code of Corporate Governance	Dec 2016
Monitoring compliance with Data Protection Act 1998, Freedom of Information Act 2000 and Environmental Information Regulations 2004	March 2017
Receiving a presentation on Information Governance	March 2017
Receiving a presentation on ASDV Governance Arrangements	March 2017
Reviewing reports on the monitoring and review of risk management, to consider the effectiveness of arrangements	June 2016, Dec 2016 and March 2017
Overseeing Internal Audit's operations and receiving the Head of Internal Audit's Opinion	Various & June 2017 for the Opinion
Approving the Council's 2016/17 Statement of Accounts	Draft June 2017 / Final Sept 2017
Approving the Council's 2016/17 Annual Governance Statement	Draft June 2017 / Final Sept 2017
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
Monitoring the quantity and reasons for the issue of Waiver and Record of Non-adherence (WARNs)	Each meeting

Significant assurances the Committee has received during the year include:

- **2016/17 Internal Audit opinion:**

"The Council's framework of risk management, control and governance is assessed as Adequate for 2016/17." (June 2017)

- **2016/17 Financial Statements Opinion (External Audit):**

At the 28th September 2017 Committee meeting, External Audit confirmed that they anticipated providing an unqualified audit opinion in respect of the financial statements, meeting the 30 September 2017 deadline. The External Auditor's recognised that the Council has succeeded in drawing forward its closedown timetable, making it well placed to meet the earlier deadline for the preparation of draft accounts that will apply for 2017/18.

- **2016/17 Value for Money (VFM) Conclusion (External Audit):**

At the 28th September 2017 Committee meeting, the External Auditors confirmed that their review of the Council's arrangements to secure economy, efficiency and effectiveness has highlighted issues which will give rise to a qualified "except for" Value for Money conclusion. This means that the External Auditors are satisfied with the adequacy of all other areas of the Council's arrangements for economy, efficiency and effectiveness as defined by the Code of Audit Practice and auditor guidance, with the exception of the following:

During the year, the Council Internal Audit Service has investigated a number of historic weaknesses in the operation of its decision-making arrangements. The findings of these reviews are evidence of weaknesses in the Council's arrangements for acting in the public interest. As such, we concluded that the Council's arrangements for demonstrating and applying the principles and values of good governance to support informed decision-making were inadequate.

- **Audit Certificate for 2016/17 (External Audit)**

We cannot formally conclude the audit and issue an audit certificate for the Authority for the year ended 31 March 2017 in accordance with the requirements of the Act and the Code of Audit Practice until:

- *we have completed the work necessary to issue our Whole of Government Accounts (WGA) Component Assurance statement for the Authority for the year ended 31 March 2017.*
- *the Council has completed its internal disciplinary investigations into a number of its chief officers*
- *we have completed our consideration of an objection brought to our attention by a local authority elector under Section 27 of the Act.*
- *We are satisfied that these matters do not have a material effect on the financial statements or on our conclusion on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of its resources for the year ended 31 March 2017.*

5. Effectiveness of the Committee

The Committee regularly undertakes a formal review of its own effectiveness. The 2016/17 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 2017.

The Committee assessed as compliant or partially compliant against all areas. Actions to ensure the Committee becomes fully compliant are in place, with some already implemented. In receiving the report in June 2017, the Committee noted the self-assessment and resolved that further reports on the appointment of formal substitutes, and on Member/Officer Working Groups, be submitted to a future meeting of the Committee.

In June 2016 the Committee considered the ToR and it was agreed that it would be amended to include the establishing of Working Groups and to amend the wording of point 22 (Internal Audit), the changes were approved by the Constitution Committee on 15th July 2016.

The Committee's 2016/17 Work Plan was developed in line with the 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 March 2017 meeting, the newly co-opted Independent Member, Mr Philip Gardener was introduced. The person specification and role was drawn up in accordance with best practice from other authorities and the Chartered Institute of Public Finance and Accountancy.

6. 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:

Whistleblowing Arrangements

In June 2016 the committee was given an update on the effectiveness of the Council's Whistleblowing Policy for which it was responsible for overseeing the arrangements and reviewing its effectiveness. The report included a breakdown of the 16 reports received during 2015/16. Two did not fall under the scope of the Policy, three were unsubstantiated following investigation, and 11 had been included

within an ongoing audit. Many of the referrals related to an ongoing high profile procurement issue. If these were excluded from then the number of referrals was consistent with the figures for the two previous years.

The Committee recommended that the Whistleblowing Policy be amended to update the list contained of those people to whom a referral can be made to include members of the Audit & Governance Committee and the Constitution be amended accordingly. The Constitution Committee resolved that the Policy be amended to include members of the Audit & Governance Committee at the meeting on 15th July 2016.

Ombudsman complaints and lessons learnt

In September 2016 the committee received a report on the complaints, compliments and referrals to the Local Government Ombudsman for 2015/16.

The report 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 during 2015/16 the LGO closed 129 cases relating to Cheshire East. Of the 129 cases, 50 were not directly referred back to the Council, 34 cases were closed after the initial enquiry, 25 were not upheld and 20 were upheld.

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 remained on hold pending the outcome of the police investigations which are ongoing at this time.

It was agreed at the December 2016 meeting of the Audit and Governance Committee that a new piece of work should be completed to provide assurance to both the Chief Operating Officer and Members that the arrangements currently in place to manage procurement activity are appropriate and effective.

Having received confirmation from the Senior Investigating Officer with TITAN, who is leading the investigation that the proposed audit would not impact upon the ongoing police work the audit commenced during March 2017 and has continued into the new financial year. The outcomes of this audit will be reported to a later meeting of Audit and Governance Committee.

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 has been provided to the Committee as a part one agenda item, with the details being considered as part two, following exclusion of press and public from the meeting pursuant to 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 Councillor Marren have selected a sample of invoices for review, the results of the compliance review are discussed at the Counter Fraud Member/Officer group and a summary of the findings was reported to the Committee in December 2016.

7. Members of the Committee

Members of the Committee during 2016/17 are set out on pages 13-15.

The Audit and Governance Committee has been supported by Officers providing reports in accordance with the Committee's work programme and at the request of the Committee. The Committee has routinely been attended by the Chief Operating Officer, the Director of Legal Services and Monitoring Officer, and the Head of Finance and Performance. In the absence of the Corporate Manager Governance and Audit, and the Audit Manager, the Principal Auditors are in acting up arrangements to provide support and guidance to the Committee as would be provided by the Head of Internal Audit role.

8. 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, to ensure compliance with the Public Sector Internal Audit Standards.

- Undertaking a self-assessment of the Committee, based on CIPFA guidance.

9. Training and Development

The following training was carried out during the year:

- Induction for new and deputising Members of the Committee
- Audit and Governance Committee Members and their role in relation to the Whistleblowing Policy
- Annual Governance Statement & Role of the Audit Committee
- Risk Management
- Approving the Financial Statements

The Member/Officer Groups continued to meet through 2016/17. 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
- Corporate 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.

The role and membership of the Member/Officer working groups will be reviewed during 2017/18 following assessment of the Committee's training and development needs.

10. Agendas and Minutes

The committee meetings reviewing the key outputs for the 2016/17 municipal year were held on:

- 30th June 2016
- 29th September 2016
- 8th December 2016
- 16th March 2017
- 1st June 2017 (draft AGS and Accounts for 2016/17)
- *28th September 2017 (approving AGS and Accounts for 2016/17)*

11. Work programme for 2017/18

The Committee has an agreed work programme for 2017/18, 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 risks 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 updated Public Sector Internal Audit Standards
- Continue to help the Council to manage the risk of fraud and corruption
- Continue to develop the Audit and Governance Committee to review risk and partnership issues and safeguarding of 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.

Appendix 1

How the Audit and Governance Committee's Terms of Reference were met during 2016/17:

Terms of Reference of Committee	Relevant activity in 2016/17
Annual Report	
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.	<p>The September 2016 Committee meeting reviewed the 2015/16 annual report, this was subsequently received and noted by Council in October 2016.</p> <p>The 2016/17 annual report was subject to review and comment at the September 2017 Committee meeting for submission at a future Council meeting.</p>
Governance, Risk and Control	
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 December 2016.
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.	<p>An update on progress against previous AGS Action Plans was received in December 2016 and endorses the process for the production of the Annual Governance Statement.</p> <p>The Committee received the draft 2016/17 Annual Governance Statement in June 2017 and the final version in September 2017.</p>
To monitor the effective development and operation of risk management in the council.	The Committee received update reports on Risk Management in June 2016, December 2016 and March 2017.
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.	<p>The Committee monitors Anti-Fraud and Corruption arrangements on an ongoing basis.</p> <p>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.</p>
To review and monitor the Council's treasury management arrangements in accordance with the CIPFA Treasury Management Code of Practice.	The Treasury Management 2015/16 Annual Report was received in September 2016. The 2017/18 Treasury Management Strategy and Minimum Revenue Position (MRP)

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Terms of Reference of Committee	Relevant activity in 2016/17
	Statement 2017/18 was reviewed at the December 2016 meeting.
Internal Audit	
To approve the internal audit charter.	An updated internal audit charter was approved at the December 2016 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 Summary Internal Audit Plan 2016/17 in March 2016. The Committee monitored progress against the plan (December 2016 & March 2017)
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 2016/17 plan were received in December 2016 and March 2017, with the 2017/18 Internal Audit Plan received in March 2017. Internal Audit interim reports include a summary of internal audit work 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 in 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 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 2016/17 Internal Audit Annual Report, including the annual audit opinion was presented to the Committee in June 2017. The 2015/16 Internal Audit Annual Report was presented to the Committee in June 2016.
To support the development of effective communication with the Head of Internal Audit.	The Principal Auditors (in the absence of a Head of Internal Audit in post), meet on a regular basis with the Chair and Vice Chair of the committee. There are also regular meetings of Member/Officer groups which meet on a






Terms of Reference of Committee	Relevant activity in 2016/17
	regular basis to discuss a variety of assurance issues in more detail. These meetings include the Head of Internal Audit opinion.
External Audit	
To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.	<p>The 2016/17 Audit Findings Report and Action Plan were presented to Committee in September 2017 by the External Auditor.</p> <p>The 2015/16 Annual Audit Letter was issued in October 2016 and was reported to the December 2016 Committee meeting. (The 2016/17 Annual Audit Letter will be reported to the next available meeting after issue).</p>
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.	<p>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.</p> <p>The relationship between internal and external audit is reviewed at least annually together with any requirements to liaise with any other relevant agencies.</p>
Financial Reporting	
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.	<p>The Statement of Accounts 2016/17 was approved at Committee in September 2017.</p> <p>The Statement of Accounts 2015/16 was approved at Committee in September 2016.</p>
To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.	The 2016/17 Audit Findings and Action Plan was presented to Committee in September 2017 by the External Auditor.

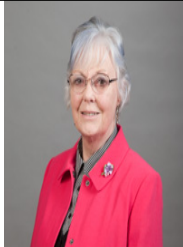


Terms of Reference of Committee	Relevant activity in 2016/17
	<p>The 2015/16 Annual Audit Letter was issued in October 2016 and was reported to the December 2016 Committee meeting. (The 2016/17 Annual Audit Letter will be reported to the next available meeting after issue.)</p>
Related Functions	
<p>To approve and monitor Council policies relating to “whistleblowing” and anti-fraud and corruption.</p>	<p>Revised and updated whistleblowing policy arrangements were brought to the committee in June 2016. Fraud and corruption work monitored throughout the year.</p> <p>An update on the effectiveness of the Policy and a breakdown of the number of reports for 2016/17 was reported at the September 2017 meeting.</p>
<p>To seek assurance that customer complaint arrangements are robust</p>	<p>Annual Report of Corporate Complaints and Local Government Ombudsman’s Annual Review 2015/16 presented to Committee in September 2016.</p> <p>The Annual Report of Corporate Complaints and Local Government Ombudsman’s Annual Review 2016/17 will be presented to Committee in September 2017.</p>
Standards	
<p>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).</p>	<p>Members Code of Conduct Standards Reports recording decisions relating to complaints were submitted to the Committee in March 2017 and September 2017.</p> <p>The reports were changed in September 2015 at the request of members to provide more information as to which paragraphs of the Code had been allegedly breached in order to improve monitoring of the Code.</p>
<p>Ensuring that Members receive advice and training as appropriate on the Members Code of Conduct.</p>	<p>Members of the Audit & Governance Committee have been advised on the Code of Conduct during the year.</p>
<p>Granting dispensations under the provisions of the Localism Act 2011 to enable a member or co-opted Member to participate</p>	<p>The Committee meeting in September 2016 approved the Localism Act 2011 – General Dispensations for a four year period (to 28</p>

Terms of Reference of Committee	Relevant activity in 2016/17
in a meeting of the Authority.	Sept 2020).

Membership of the Audit and Governance Committee during 2016/17:

Current Members of the Audit and Governance Committee	
	<p>Councillor Gordon Baxendale</p> <p>Councillor Baxendale has been with Cheshire East Council from its inception in April 2009, and has been a member of the Audit and Governance Committee since June 2015. He chaired his first meeting in December 2016.</p>
	<p>Councillor Mike Sewart (Vice Chair)</p> <p>Councillor Sewart became an elected member of Cheshire East Council in May 2015. He is a new member of the Committee joining in March 2017.</p>
	<p>Councillor Sam Corcoran</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>
	<p>Councillor Tony Dean</p> <p>Councillor Dean became an elected member of Cheshire East Council in May 2015. He is a new member of the Committee joining in June 2017.</p>
	<p>Councillor Rod Fletcher</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>Councillor Les Gilbert</p> <p>Councillor Gilbert has been an elected member of Cheshire East Council since its beginning in April 2009. He joined the Audit and Governance Committee in May 2016.</p>
	<p>Councillor Andrew Kolker</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>Councillor Nick Mannion</p> <p>Councillor Mannion became an elected member of Cheshire East Council in May 2015. He joined the Audit & Governance Committee in March 2017.</p>
	<p>Councillor Gill Merry</p> <p>Councillor Merry has been an elected member of Cheshire East Council since its beginning in April 2009. She is a newly appointed member to the Audit & Governance Committee in June 2017.</p>
	<p>Councillor Amanda Stott</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>No image available.</p>	<p>Philip Gardener</p> <p>Independent Member of the Committee, Mr Gardener was co-opted to the Committee in March 2017.</p>

Previous members of the Audit and Governance Committee during 2016/17:	
	<p>Councillor Lesley Smetham (Chair)</p> <p>Councillor Smetham has been an elected member of Cheshire East Council since its beginning in April 2009 and was Chair of the Audit and Governance Committee between June 2015 and June 2016.</p>
	<p>Councillor David Marren (Vice Chair)</p> <p>Councillor Marren became an elected member of Cheshire East Council in May 2011 and 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 until May 2017.</p>
	<p>Councillor Martin Hardy</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 until December 2016 and was Vice-Chair from May 2011 to January 2012.</p>
	<p>Councillor Margaret Simon</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 until May 2017 and was Chair for the 2010/11 year.</p>
	<p>Councillor James Nicholas</p> <p>Councillor Nicholas has been an elected member of Cheshire East Council since February 2017. He attended the Audit and Governance Committee for March 2017.</p>

It should also be noted that the following Councillors deputised for members of the Audit & Governance at the meeting held on 1st June 2017. Both Councillors received the necessary induction training prior to the meeting:

- Councillor Dorothy Flude
- Councillor Steven Edgar