

## TRAFFORD COUNCIL

**Report to:** Accounts and Audit Committee  
**Date:** 26 June 2024  
**Report for:** Information  
**Report of:** Cllr Barry Brotherton and Cllr Judith Lloyd - Chair and Vice-Chair, Accounts & Audit Committee (2023/24)

### Report Title

**Accounts and Audit Committee Annual Report to Council 2023/24.**

### Summary

**The report sets out the 2023/24 Annual Report of the Accounts and Audit Committee to be submitted to Council.**

### Recommendation

**The Accounts and Audit Committee is asked to note the report.**

### Contact person for access to background papers and further information:

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### **Background Papers:**

**None**

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TRAFFORD  
COUNCIL

Accounts and Audit Committee  
Annual Report  
To Council

2023-2024

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**FOREWORD BY THE CHAIR AND VICE-CHAIR OF THE ACCOUNTS AND AUDIT COMMITTEE**

*The Accounts and Audit Committee has met regularly and covered a wide range of work in fulfilling its role through 2023/24.*

*As well as gaining assurance through the year from the Council's Finance Function and External Auditor, the Committee has requested and received updates from management on a diverse range of areas of strategic risk such as managing cyber security risks and actions to address climate change. This has been with the continued aim of providing assurance to the Council and the public on the effectiveness of the Council's governance, financial management, risk management and internal control arrangements.*

*This report sets out the work of the Committee during 2023/24.*



**Councillor Barry Brotherton**  
**Chair, Accounts and Audit Committee 2023/24**



**Councillor Judith Lloyd**  
**Vice-Chair, Accounts and Audit Committee 2023/24**

## **INTRODUCTION**

### **Role of the Committee**

The purpose of the Accounts and Audit Committee is to:

- provide independent assurance on the adequacy of the risk management framework and the associated control environment,
- undertake independent scrutiny of the Authority's financial and non-financial performance to the extent that it affects the Authority's exposure to risk and weakens the control environment, and
- oversee the financial reporting process.

The Committee gathers assurance from various sources including from the work of the Finance and Systems Directorate (including Financial Management and Internal Audit), External Audit (provided by Mazars) and the Legal and Governance Directorate. Relevant officers within these areas attended meetings through the year. This is supplemented by assurance and guidance from other sources where this was considered appropriate, for example from Council managers and external advisors. At each meeting, Committee Members received reports, presentations and updates and were able to review the information, raise queries and seek further details where requested.

The Committee takes into account relevant statutory requirements and national guidance in undertaking its role, including latest guidance on Audit Committees from the Chartered Institute of Public Finance and Accountancy (CIPFA).

### **Purpose of the Report**

The purpose of this report to Council is to:

- summarise the work undertaken by the Accounts and Audit Committee during 2023/24 and the impact it has had.
- provide assurance to the Council on the fulfilment of the Committee's responsibilities.

### **Membership of the Committee**

The Accounts and Audit Committee's Terms of Reference state that the membership of the Committee shall comprise 9 Members, be politically balanced and shall not include any Members of the Executive. A non-voting member, with appropriate skills and experience, may be co-opted on to the Committee with the approval of the Council.

2023/24 Accounts and Audit Committee – Annual Report to Council

Accounts and Audit Committee Membership	
2023/24 Membership (As at March 2024)	2024/25
Cllr Barry Brotherton (Chair)	Cllr Barry Brotherton (Chair)
Cllr Judith Lloyd (Vice Chair)	Cllr Judith Lloyd (Vice Chair)
Cllr Ged Carter	Cllr Ged Carter
Cllr Jill Axford	Cllr Jill Axford
Cllr Oly Baskerville	Cllr Oly Baskerville
Cllr Mike Cordingley	Cllr Keleigh Glenton
Cllr Michael Welton	Cllr Michael Welton
Cllr Jane Brophy	Cllr Jane Brophy
Cllr Michael Whetton	Cllr Shengke Zhi
Mrs. Jeannie Platt*	Mrs. Jeannie Platt*

\*Non-voting co-opted Member

## **ACCOUNTS AND AUDIT COMMITTEE – SUMMARY OF WORK COMPLETED**

The Accounts and Audit Committee agreed a programme of work at the start of 2023/24 in order to continue to meet its responsibilities. Areas covered by the Committee during the year, in line with its remit, included:

- Internal Audit,
- External Audit,
- Risk Management,
- Corporate Governance, Internal Control and the Annual Governance Statement
- Anti-Fraud and Corruption, and
- Financial management and the production of the Statement of Accounts.

The Committee gained independent assurance from a number of sources during the year to support its work. This included the work of External Audit, Financial Management, Internal Audit and managers across the Council. At its meetings held during the year, these sources of assurance were reported to the Committee on a regular basis encompassing all the themes identified in the Committee's Terms of Reference. The Committee reviewed information received at each meeting and provided challenge and feedback to officers and external auditors, therefore fulfilling its responsibilities during 2023/24.

The work programme included regular updates on the work of External Audit and Internal Audit including audit plans and findings from work completed; budget monitoring reports received through the year; updates on the Council's strategic risk register; treasury management updates on activity and approval of the treasury management strategy. There were also updates on anti-fraud and corruption measures, insurance activity, and an update on procurement activity from the STAR Shared Procurement Service.

In addition to the above, the Committee sought specific updates on a number of areas of strategic risk set out in the strategic risk register, and managers attended meetings to provide assurance on action underway or planned. Topics covered included management of risks in relation to cyber security, climate change and demand for school places.

The Council's External Auditor, Mazars, reported through the year to the Committee on progress with its work. It was noted during the year that there was a delay in completing the 2021/22 accounts audit due to national technical issues. The Council's 2021/22 accounts were presented to the Committee in September 2023 before the final completion of the audit which provided an unqualified opinion and the accounts were subsequently approved in November 2023. Updates, and where applicable details on the outcome of external audit work, in respect of the 2022/23 and 2023/24 accounts will be reported during 2024/25.

The Committee considers good practice guidance on Audit Committees provided by CIPFA. The work programme for the year included training and awareness for Committee Members which is referred to in this report. This included both briefing sessions outside of the Committee meetings and as part of the agenda of relevant meetings.

The Committee has met through the year in accordance with its work programme, with meetings held during 2023/24 on 21 June, 27 September, 23 November 2024 and 7 February, 19 March 2025. More detail of the work undertaken by the Committee at each of its meetings is set out in the rest of this report.



**Accounts and Audit Committee – Work Completed During 2023/24**

**Internal Audit**

Role of the Committee in relation to Internal Audit:

- Review and approve (but not direct) the Internal Audit Charter, Internal Audit Strategy and Internal Audit resourcing.
- Review and approve (but not direct) the annual Internal Audit work programme. Consider the proposed and actual audit coverage and whether this provides adequate assurance on the organisation’s main business risks. Review the performance of Internal Audit.
- Receive summary Internal Audit reports and seek assurance on the adequacy of management responses to Internal Audit advice, recommendations and actions plans.
- Review arrangements for co-operation between Internal Audit, External Audit and other review bodies, and ensure that there are effective relationships which actively promote the value of the audit process.
- Receive the Annual Head of Internal Audit Report and Opinion.

<b>Work Completed</b>	<b>Outcome/ Impact</b>
<p><b>June 2023</b></p> <p>The Annual Head of Internal Audit Report was presented which provided an opinion on the adequacy and effectiveness of the Council’s control environment during 2022/23 based on Internal Audit work undertaken during the period.</p> <p>The Committee received a report by the Chartered Institute of Public Finance and Accountancy (CIPFA) setting out the findings and opinion from its external assessment of the Council’s Internal Audit function against the Public Sector Internal Audit Standards (PSIAS). CIPFA has 3 possible opinion levels (Generally Conforms; Partially Conforms and Does Not Conform). Within the overall opinion and conclusion, the report concludes that the Audit and Assurance Service generally conforms to PSIAS.</p>	<p>The Annual Head of Internal Audit Report provided the Committee with an overview of the control environment (encompassing governance, internal control and risk management) reviewed by Internal Audit. The Committee was able to raise queries to request further information where applicable and obtain assurance in respect of Internal Audit performance.</p> <p>Based on assurance gathered during 2022/23, the Internal Audit Opinion was that, overall, a reasonable level of assurance can be given that the control environment encompassing internal control, risk management and governance, was operating to a satisfactory standard.</p> <p>The Committee gained independent assurance that the Audit and Assurance is undertaking its work in line with expected standards.</p>

Internal Audit (Continued)	
Work Completed	Outcome/ Impact
<p><b>September 2023, November 2023 and February 2024</b></p> <p>The progress of Internal Audit work undertaken by the Audit and Assurance Service during 2023/24 was reported to the Committee through the year. This included summary findings from individual audit reviews, responses to audit reports, progress in implementing the annual audit plan and performance of the Audit and Assurance Service.</p>	<p>Updates included details of areas reviewed where controls were found to be operating to a satisfactory standard and others within the Council where control improvements were identified, and audit recommendations made accordingly.</p>
<p><b>March 2024</b></p> <p>The 2024/25 Internal Audit Plan was presented to the Committee. The report set out planned work for the year which also acknowledged that this remained flexible and subject to review as needed during the year. The report also included the updated Internal Audit Charter and Strategy.</p>	<p>Members approved the 2024/25 Internal Audit Plan.</p>

**External Audit**

The role of the Committee in relation to External Audit is:

- To review and consider proposed and actual External Audit coverage and its adequacy, and consider the reports of External Audit and other inspection agencies.
- To receive updates from External Audit on findings and opinions (including the audit of the annual financial statements and the value for money conclusion) and seek assurance as to the adequacy of management’s response to External Audit advice, recommendations and action plans.
- To review arrangements made for co-operation between External Audit, Internal Audit and other review bodies.

Work Completed	Outcome/ Impact
<p><b>June 2023</b></p> <p>The Council’s External Auditor, Mazars, provided a progress report setting out an update on the status of the 2021/22 accounts audit.</p> <p>The progress report included details of a number of national publications, which might be of interest to the Committee’s Members in undertaking their role.</p>	<p>The Committee was able to monitor progress by Mazars through the year in delivering its responsibilities as the Authority’s external auditor.</p>
<p><b>September 2023</b></p> <p>The Committee received the Audit Completion Report setting out the findings from the External Auditor, Mazars, in respect of the audit of the Council’s accounts for the year ended 31 March 2022.</p>	<p>The key issues arising from the audit were highlighted and it was noted that it was expected that an unqualified opinion would be given on the 2021/22 financial statements. One internal control recommendation was made, and agreed by management which was to improve processes in relation to the valuation of property, plant and equipment. Findings would be finalised and reported to the next Committee meeting.</p>
<p><b>November 2023</b></p> <p>The 2021/22 Audit Completion Follow-up Letter and also the External Auditors’ Annual Report 2021/22 were presented to the Committee. The Annual Report covered a number of principal areas of the auditors’ activities, including the audit of the Council’s financial statements, commentary on the Council’s arrangements to secure value for money, and issues relating to their reporting responsibilities and fees.</p>	<p>The report from Mazars confirmed that an unqualified opinion was given on the financial statements for 2021/22. Work had been completed on reviewing the Council’s arrangements to secure economy, efficiency and effectiveness in its use of resources and no significant weaknesses in those arrangements had been identified.</p> <p>The report also states that although the Auditors</p>

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External Audit (Continued)	
Work Completed	Outcome/ Impact
	<p>were satisfied there is not a significant weakness in the Councils arrangements in relation to financial sustainability, there is concern that the use of reserves at current levels is not sustainable into the future. Action should be taken to bring forward policy decisions in order to reduce the cost base of the Council to an appropriate and sustainable level.</p>
<p><b>February 2024</b></p> <p>Mazars provided a verbal update at the Committee meeting regards plans for the audits of the 2022/23 and 2023/24 accounts.</p>	<p>It was noted that outcomes were awaited in relation to a planned national consultation by the Department for Levelling Up, Housing and Communities with proposals to clear the backlog in local government audits. Results will inform details regards the nature and timing of expected external audit work in relation to these years.</p>
<p><b>March 2024</b></p> <p>A further External Audit Progress Report was provided on the audit of the 2022/23 accounts. The report also included a number of national publications as a source of information for Committee Members.</p>	<p>Members were advised that once the national consultation had been completed, Mazars would discuss the impact with management to consider the process for completing the 2022/23 accounts audit and the Committee would be informed of the outcome.</p>

**Risk Management**

The role of the Committee in relation to risk management:

- Review the adequacy of arrangements for identifying and managing the organisation’s business risks – including the Council’s risk management policy and strategy and their implementation.
- Review the robustness of the strategic risk register and the adequacy of associated risk management arrangements.
- Receive and consider regular reports on the risk environment and associated management action.

<b>Work Completed</b>	<b>Outcome/ Impact</b>
<p><b>June 2023</b></p> <p>The Committee was provided with a report on the Council’s Strategic Risk Register. The report provided an update on the strategic risk environment, including updates on each of the risks on the risk register, including where applicable, changes in risk levels.</p>	<p>The Committee received updates on the arrangements for reviewing key strategic risks and raised queries on particular areas to obtain assurance on processes in place. Further information was requested and received on the management of a number of areas of risk including risks around the demand for school places (See September 2023 meeting below).</p>
<p><b>September 2023</b></p> <p>A presentation was provided by the Head of Education Places, Access and Vulnerable Children on measures to manage the strategic risk in relation to meeting the increases in demand for school places.</p>	<p>The Committee received assurance on action being taken to manage the risk with details of a range of measures being taken or planned to increase the number of school places available.</p>
<p><b>November 2023</b></p> <p>A report was submitted by Financial Management providing details of the Council’s insurance performance in 2022/23, which included details in respect of insurance costs and claims activity during the period.</p> <p>The Committee also received a further update report on the Council’s Strategic Risk Register.</p>	<p>Members gained assurance that insurance arrangements are subject to ongoing monitoring and review, and it was noted that progress was being made in respect of retendering of the contract for the next 5 years.</p> <p>The Committee continued to monitor arrangements for the management of strategic risks and noted a number of changes in risk levels for individual risks.</p>
<p><b>February 2024</b></p> <p>The Council’s IT and Digital Service provided a presentation on cyber security risks and actions taken to mitigate these.</p>	<p>In discussion, Members received assurance on measures being taken to manage risks and raised questions regarding a number of the issues highlighted during the course of the presentation. Members agreed that a further</p>

<b>(Risk Management Continued)</b>	
<b>Work Completed</b>	<b>Outcome/ Impact</b>
	update would be made to the Committee in 2024/25.
<p><b>March 2024</b></p> <p>The Committee received an update on another of the risks on the Council’s strategic risk register, with a presentation provided on the climate emergency risk by the Head of Climate Change and Sustainability.</p> <p>The Committee received its final update of 2023/24 on the strategic risk register. The Council’s refreshed Risk Management Policy and Strategy was also shared with the Committee for review.</p>	<p>Members received details regards actions taken and planned regards the management of risks in relation to the impact of climate change in Trafford and also in relation to actions to meet carbon-neutral targets. It was agreed a further update would be received later in 2024/25.</p> <p>Members continued to receive assurance regards planned actions to address risks. The Committee approved the Risk Management Policy and Strategy.</p>

**Corporate Governance, Internal Control and the Annual Governance Statement**

The role of the Committee in relation to the above is to:

- Review effectiveness of corporate governance and internal control across the organisation and the adequacy of action taken to address any weaknesses or control failures.
- Conduct a review of the draft Annual Governance Statement, which is a key assurance statement required to be completed each year in accordance with the Accounts and Audit Regulations.
- Approve the final version of the Annual Governance Statement.

<b>Work Completed</b>	<b>Outcome/ Impact</b>
<p><b>June 2023</b> A report setting out the 2022/23 draft Annual Governance Statement (AGS) was presented to give Members the opportunity to review the content of the AGS prior to it being finalised.</p>	<p>The Committee were able to consider the AGS at draft stage and asked a number of questions relating to its content.</p>
<p><b>September 2023</b> The final version of the AGS was submitted to the Committee. It was noted that the document had been updated since the previous meeting to take into account updated details regards some of the significant governance issues.</p>	<p>The Committee agreed the 2022/23 AGS, subject to the completion of the 2022/23 audit of the accounts.</p>
<p><b>Meetings in September 2023, February 2024 and March 2024</b> Updates were provided in relation to a number of the significant governance issues included in the Annual Governance Statement as part of updates provided on the Council’s strategic risk register (See Risk Management Section covering updates on actions in place and planned to manage risks in relation to the demand for schools places, cyber security and the climate change emergency).</p>	<p>Assurance provided to the Committee on action taken and planned to manage particular significant issues.</p>

**Anti - Fraud & Corruption Arrangements**

The role of the Committee is to:

- Review and ensure the adequacy of the organisation’s Anti - Fraud & Corruption policy and strategy and the effectiveness of their application throughout the Authority.
- Review and ensure that adequate arrangements are established and operating to deal with situations of suspected or actual fraud and corruption.

<b>Work Completed</b>	<b>Outcome/ Impact</b>
<p><b>September 2023</b></p> <p>The Committee received a report of the Counter Fraud team outlining the Councils’ fraud prevention and detection performance and activities in 2022/23, as well as the team’s plans for 2023/24.</p> <p>In terms of 2022/23, key areas of work included investigations in relation to Council tax discounts; Council tax support; Non-Domestic Rates, Social Care payments and Business Support Grants. The report included case study examples to show how the team contributes to fighting fraud and protecting public funds.</p> <p>It was noted that in July 2023, the Counter Fraud Team transferred from the Council’s Exchequer Services to the Audit and Assurance Service. The Committee is expected to receive an update on counter-fraud work undertaken in 2023/24 at its meeting in June 2024.</p>	<p>The Committee was able to ask questions on Council processes and was provided with assurance that the Council is continuing to investigate suspected fraud and support both fraud prevention and detection.</p>
<p><b>February 2024</b></p> <p>As part of the quarterly Audit and Assurance Service update report, this included an update on progress made by the Council in contributing to the National Fraud Initiative: a nationwide data matching exercise, designed to help participating bodies identify possible cases of error or fraud and detect and correct any consequential under or overpayments from the public purse. An update on outcomes to date from the exercise which commenced in 2022/23 was provided and noted that a final update will be provided as part of the 2023/24 Annual Head of Internal Audit Report.</p>	<p>The Committee gained assurance that the Council was continuing to support the National Fraud Initiative.</p>



**Accounts / Financial Management**

The role of the Committee is to:

- Approve the Council’s Annual Statement of Accounts including subsequent amendments.
- Consider the External Auditor’s report on the audit of the Council’s annual financial statements.
- Be responsible for any matters arising from the audit of the Council’s accounts, including the auditor’s opinion on the accounts, identification of any misstatements, comments on the accounting and internal control systems and qualitative aspects of accounting practices and financial reporting.

<b>Work Completed</b>	<b>Outcome/ Impact</b>
<p><b>June 2023</b></p> <p>The Committee received a report setting out 2022/23 outturn figures relating to both revenue and capital budgets. It also summarised the outturn position for Council Tax and Business Rates within the Collection Fund. It was noted in respect of the revenue outturn position for 2022/23 there was an underspend of £56k which was transferred to the Budget Support Reserve.</p>	<p>Members raised queries and gained assurance on a number of aspects of the report. (Having previously provided feedback on the report format, it was commented that Members felt the revised format was much clearer and easier to review).</p>
<p><b>September 2023</b></p> <p>The Council’s 2021/22 accounts were presented to the Committee (up to date at the time of the Committee report distribution and were complete pending any further changes prior to the completion of the audit). Amendments from the draft accounts had been highlighted and took account of changes agreed with the External Auditor.</p> <p>A report was submitted on treasury management activities for the previous financial year (2022/23).</p> <p>The Director of Finance and Systems gave a presentation to the Committee on the Prudential Codes for Capital Finance and Treasury Management which require councils to ensure that capital expenditure, investments and borrowing decisions are prudent, affordable and sustainable. The presentation covered the Council’s Prudential Indicators, which cover</p>	<p>The Committee viewed the accounts, and it was agreed that following the completion of the audit, the Accounts and Audit Committee Chair and Director of Finance and Systems would approve the accounts. (Further to the meeting, the Accounts were approved in November 2023).</p> <p>Accounts and Audit Committee Members were able to undertake prior scrutiny of treasury management reports prior to reporting to the Executive and Council, meeting the requirements of the CIPFA Code of Practice on Treasury Management.</p> <p>The presentation provided Members with information regards benchmarking with other authorities and areas to consider when receiving and reviewing future reports on the subject.</p>

<b>(Accounts/Financial Management continued)</b>	
<b>Work Completed</b>	<b>Outcome/ Impact</b>
<p>capital expenditure, treasury management indicators and affordability.</p> <p><b>November 2023</b></p> <p>(See Risk Management: November 2023 meeting – insurance update provided by Financial Management).</p> <p>A report was presented providing an update on the progress of the treasury management activities undertaken for the first half of 2023/24.</p> <p>The Director of Finance and Systems submitted a report which provided an update on the Council’s assessment of its position in respect of the Financial Management Code issued by CIPFA.</p>	<p>The Committee was able to monitor treasury management performance during the year, in line with the CIPFA Code of Practice on Treasury Management.</p> <p>A discussion took place on the role of the Investment Management Board and its role in ensuring appropriate governance and oversight of the Asset Investment Strategy. Members of the Accounts and Audit Committee requested further details of the board’s Governance and oversight be reported to a later meeting. (See February 2024 meeting below).</p> <p>Assurance was gained that, overall, the Council can demonstrate a good level of compliance with the Financial Management Code in most areas. Actions to improve levels of compliance in some areas were set out including in relation to the further development of asset management planning.</p>
<p><b>February 2024</b></p> <p>A Treasury Management report was submitted setting out the Council’s strategy for 2024/25 – 2026/27. This included the strategy for investments, borrowing, and the minimum revenue provision in terms of the amounts set aside for debt repayment. (In advance of the February meeting, as part of training for Committee Members a briefing session on Treasury Management was provided in January 2024).</p>	<p>The Accounts and Audit Committee recommended that the Council approve the various elements of the Treasury Management Strategy.</p>

<b>(Accounts/Financial Management continued)</b>	
<b>Work Completed</b>	<b>Outcome/ Impact</b>
<p>The Director of Finance and systems provided a presentation regarding the governance arrangements related to the Asset Investment Strategy, which included the role of the Investment Management Board.</p> <p>The Committee received a presentation by the STAR Shared Procurement Service, providing an update on achievements and future plans. It was noted that two new partners had joined STAR (ST. Helens and Knowsley Councils).</p>	<p>The Committee was provided with further information as requested by Members at the previous meeting.</p> <p>Members raised questions in respect of a number of aspects covered. It was agreed that STAR would attend a future Health Scrutiny meeting, and were also invited to attend a future Accounts and Audit Committee meeting in 2024/25.</p>
<p><b>March 2024</b></p> <p>A report was presented to Accounts and Audit Committee Members which explained the accounting concepts and policies which would be used in preparing the 2023/24 annual accounts.</p> <p>A presentation was provided by the Director of Education Standards, Quality and Performance on actions in place and planned to manage the budget deficit in relation to the Dedicated Schools Grant High Needs Block.</p>	<p>Members were advised there were no material changes currently expected to the Accounting Policies for the 2023/24 accounts but were advised to note changes in accounting standards to be adopted in 2024/25 in respect of accounting for leases.</p> <p>The Committee had previously asked for a briefing on plans to manage this budget deficit following budget monitoring reports presented, and received assurance in respect of actions underway and planned.</p>
<p><b>Various meetings</b></p> <p>The Accounts and Audit Committee received budget monitoring reports through the year. This included the budget outturn position for 2022/23 at its June 2023 meeting and updates in September 2023, February 2024 and March 2024 on the latest position for 2023/24. Updates reflected monitoring and actions taken to manage a number of financial pressures.</p>	<p>The Committee reviewed budget monitoring reports and provided challenge through the year in relation to the information provided, both through discussions in the meetings, and where applicable further information was provided to Members in response to queries raised.</p>