**JOINT NATURE CONSERVATION COMMITTEE.**

**ANNUAL REPORT FROM THE AUDIT AND RISK MANAGEMENT COMMITTEE**

**Paper by Tracey Quince**

## 1.     Introduction

1.1     In March 2005, the Joint Committee formally delegated to the Board of JNCC Support Co. responsibility for setting up an Audit and Risk Management Committee. The scope of the Audit and Risk Management Committee extends to all of JNCC's business, whether delegated to the company or reserved by the Joint Committee, in accordance with the Articles of Association. Accordingly, the Audit and Risk Management Committee reports annually to the Joint Committee as well as to:

   i.     *Natural England's Audit Committee*. This Committee, which considered the Annual Assurance Report on 18 June 2008, seeks assurance on JNCC matters because of the role of the Chief Executive of Natural England as lead Accounting Officer for JNCC; and

   ii.     *the Board of JNCC Support Co*. The Board, which will meet after the Joint Committee on 18 June, will be invited to consider the Annual Assurance Report, a full report on internal audit, risk management and the Audit and Risk Management Committee's work during 2007/08, and the forward look for 2008/09.

1.2     The Chair of the Audit and Risk Management Committee has direct access to the Joint Committee for any concerns regarding the company.

## 2.     Annual Assurance Report

2.1     As defined in the Government Internal Audit Standards, the role of internal audit is to provide an independent and objective opinion to the JNCC's Managing Director, who has duties analogous to those of an Accounting Officer on risk management, control and governance.  The opinion given by internal audit is a key element of the framework of assurance which the Managing Director needs to inform the completion of the annual Statement on Internal Control.

2.2     The internal audit programme for 2007/08, as approved by the JNCC's Audit and Risk Management Committee in March 2007, has been completed in full. The Annual Assurance Report, which was endorsed by the Audit and Risk Management Committee in May 2008,  is attached at Annex A.

2.3     Based on the results of the audit work carried out for the year ending 31 March 2008, Deloitte has concluded that **the JNCC has an adequate and effective system of internal controls which provides reasonable assurance regarding the effective and efficient achievement of the organisation's objectives.** As in previous years, this assessment should be seen as a good achievement for the JNCC Support Co.

**Annex A**

**Final Assurance Report 2007/08**

**Joint Nature Conservation Committee
DRAFT INTERNAL AUDIT ANNUAL REPORT
2007/08
May 2008**

**Deloitte & Touche Public Sector Internal Audit Limited
St. Albans**

This report has been prepared on the basis of the limitations set out on page 13.

**CONTENTS**                                                                **Page**

## Executive Summary

### Introduction

We have now completed our Internal Audit Programme as approved by the Audit and Risk Management Committee in April 2007, covering the financial period, 1 April 2007 – 31 March 2008.

As defined in the Government Internal Audit Standards (GIAS), the role of internal audit is to provide an independent and objective opinion to the Accounting Officer on risk management, control and governance. The opinion given by internal audit is a key element of the framework of assurance which the Accounting Officer needs to inform the completion of the annual Statement of Internal Control (SIC). The opinion can, however, only be reasonable in the sense that no opinion or assurance can ever be absolute and is by definition an extrapolation of the evidence available. The Internal Audit opinion does not supersede the Accounting Officer's personal responsibility for risk, control and governance.

### The Statement of Assurance

We are required to give an opinion on risk management, control and governance. In assessing the level of assurance to be given, we have taken into account:

- All internal audits undertaken between 1 April 2007 and 31 March 2008;

- The action taken in response to our audit recommendations;

- Whether fundamental or significant recommendations have been accepted by management, and the consequent risks;

- The effects of any material changes in the Joint Nature Conservation Committee's (JNCC) objectives or systems; and

- Whether or not any limitations have been placed on the scope of internal audit.

**Based on the work completed between 1 April 2007 and 31 March 2008, carried out in accordance with the scopes agreed by the Audit and Risk Management Committee, taking into account the proposed action by management to rectify the control weaknesses identified in our detailed reports, in our opinion the JNCC has an adequate and effective system of internal controls which provides reasonable assurance regarding the effective and efficient achievement of the JNCC's objectives.**

**Sources of Assurance**

To provide the required assurance we undertook an agreed programme of work with the following objectives:

- To appraise the soundness, adequacy and application of the whole internal control system;

- To ascertain the extent to which the system of internal control ensures compliance with established policies and procedures;

- To ascertain the extent to which the assets and interests entrusted to, or funded by, the JNCC are properly controlled and safeguarded from losses arising from fraud, irregularity or corruption;

- To ascertain that accounting and other information is reliable as a basis for producing accounts, and financial, statistical and other returns;

- To ascertain the integrity and reliability of financial and other information provided to management, including that used in decision making; and

- To ascertain that systems of control are laid down and operate to promote the most economic, efficient and effective use of resources.

We have provided in Section 1 a statement of the level of assurance achieved for each system audited. Substantial assurance was achieved for 100% of the systems audited.

**Acknowledgement**

We would like to take this opportunity of thanking the JNCC management and their staff for the co-operation we have received.

## Section 1 – Assurance Statement

The Internal Audit operational plan for 2007/08 covered nine audits as agreed by the Audit and Risk Management Committee.  A statement of the level of assurance achieved for each area of audit is shown below, where applicable, together with the prior year assurances.  Appendix 1 provides definitions for each of the assurance levels.

| Audit Area | Assurance Level 2006/07 | Assurance Level 2007/08 |
|---|---|---|
| Core Finance Systems | **Substantial** | **Substantial** |
| IT Legislative Compliance | **N/A** | **Substantial** |
| HR Recruitment and Retention | **N/A** | **Substantial** |
| EU Parliamentary Intelligence | **N/A** | **Substantial** |
| Performance Management | **Substantial** | **Substantial** |
| Risk Management | **Substantial** | **Substantial** |
| Corporate Governance | **Full** | **Substantial** |

| | | |
|---|---|---|
| Value for Money – Business Travel | **N/A** | **N/A** |
| Stakeholder Relationship Management | **N/A** | **Substantial** |

The levels of assurance achieved as a percentage of systems audited are given in the following table:

| Assurance Level | Full | Substantial | Limited | Nil |
|---|---|---|---|---|
| | % | % | % | % |
| Overall | - | 100 | - | - |

The table demonstrates that 100% substantial assurance is being achieved of the systems audited.  In comparison, in 2006/07, 13% of audits received full assurance and 87% achieved a substantial assurance rating.

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**Section 2 – Overview of Audit Work**

The budgeted and actual days delivered to date are shown in the table below:

| Audit Area | Budgeted Days | Actual Days |
|---|---|---|
| Core Finance Systems | 6 | 6 |
| IT Legislative Compliance | 7 | 7 |
| HR Recruitment and Retention | 5 | 5 |
| EU Parliamentary Intelligence | 4 | 4 |
| Performance Management | 3 | 3 |
| Risk Management | 3 | 3 |
| Value for Money – Business Travel | 5 | 5 |
| Stakeholder Relationship Management | 5 | 5 |
| Corporate Governance | 2 | 2 |
| Follow-up | 2 | 2 |
| Management | 3 | 3 |
| **Total** | **45** | **45** |

The major recommendations arising from our audits are discussed below. Full details of our findings and recommendations are available in our individual reports. The assurance definitions can be found in Appendix 1.

**2.1    Core Financial Systems (August 2007) Assurance: Substantial**

The Joint Nature Conservation Committee Support Company (JNCC) has planned annual expenditure of approximately £9.1m for 2007/08, of which approximately £7.9m is funded by DEFRA via Grant In Aid (GIA).
The audit was carried out to evaluate and test controls over the following areas:-

*Payroll*
- Starters, leavers and changes to employee data;

- Payments and deductions;

- Processing payroll; and

- Amendments to data.

*Budgetary Control*
- Budget compilation;

- Budget approval and notification;

- Virements;

- Delegated responsibility; and

- Budget monitoring.

*Payments*
- Policies and procedures; and

- Authorisation of creditor's payments.

In addition, we have undertaken a follow up of recommendations made in our 2006/07 audit of GIA income.

As a result of our audit we have raised four priority 2 recommendations relating to guidance to finance staff on key financial processes, the development of procedures for recording receipt of goods and services and for processing of invoices for all JNCC staff, the creation and completion of a declaration of interests register for staff involved in tendering processes, and regular performance monitoring of contractors.


**2.2    IT Legislative Compliance (November 2007) Assurance: Substantial**

The Head of Corporate Governance and Stakeholder Relations has been assigned with the overall responsibility for managing, and as necessary refining, 'Open Government' processes including Freedom of Information Act and Environmental Information Regulations. A Business Planning Officer has been appointed who, amongst other duties, has responsibility for managing the processes in place for providing information under the Data Protection Act 1998, Freedom of Information Act 2000 and Environmental Information Regulations 2004 as well as other legislative codes.


The audit was carried out to evaluate and test controls over the following areas:-

*Data Protection Act 1998*
- Data Protection Policy;

- Data Processing Controls;

- Manual Data;

- Data Protection Notification;

- Authorised Data Processing;

- Security of Data; and

- Data Filing.

*Freedom of Information Act 2000 and Environmental Information Regulations 2004*
- Strategy, Policies and Procedures;

- Information Management;

- Information Request Processing;

- Information Publication Schemes; and

- Exemptions.

As a result of this audit there have been four priority 2 recommendations and five priority 3 recommendations raised. The priority 2 recommendations related to a review of all manual and automated data collection and processing systems to identify all current systems and their owners, and to facilitate a review of the systems to ensure that they meet the criteria for legitimate processing in accordance with the Data Protection Act 1998, a review of the JNCC registration that is sent to the information commissioner to ensure that it is accurate and up to date and reflects the use of data within the organisation, the need for the establishment of formally approved policies for dealing with information in accordance with legislation, and the need to implement training for appropriate staff on legislative requirements.

## 2.3    HR Recruitment and Retention (July 2007) Assurance: Substantial

All recruitment for the Joint Nature Conservation Committee Support Co. (JNCC) is performed in accordance with Personnel policies and procedures, which are communicated to all officers via the JNCC intranet. The guidance communicated to all staff was formalised in 2005 with the creation of the current organisation.
The JNCC had recruited eight new staff since January 2007, as at the time of audit. The recruitment of all roles is based upon an 'Authorisation to Recruit' form, to be authorised by a Director. In addition, each Line Manager creates a job specification, which is authorised by the Personnel Section in the event a new post is created. A contract is held with consultants Peter Lockier, whose role is to advertise approved posts externally.

The audit was carried out to evaluate and test controls over the following areas:-
- Strategy;

- Policies and procedures;

- Developing job specifications;

- Advertising and short-listing;

- Interview and assessment of candidates;

- Offer and acceptance;

- References and appropriate checks;

- Appointment and induction;

- Workload management;

- Welfare support; and

- Training and development.

As a result of this audit we have raised two Priority 3 recommendations where we consider that changes can be made in order to achieve greater control. The recommendations relate to the sign off of all job adverts produced by external consultants, and the development of a central spreadsheet to monitor completion of inductions.

## 2.4    EU Parliamentary Intelligence (March 2008) Assurance: Substantial

The Joint Nature Conservation Committee (JNCC) has an office based in Brussels, the UK Nature and Landscape Office (the Brussels office), which is a partnership of the statutory Country Agencies responsible for providing independent advice on nature conservation. There are two members of staff based in this Office.
The role of the Office is to promote the collective views, policies and programmes of the Agencies within the European Union (EU), and to gather and communicate information to the Agencies on relevant key EU policies and decisions, which may be of interest to them in developing their advice. Communications by the Brussels office are predominantly via a website, on which regular information about policy decisions, results of consultations and monitoring of key events is published
The audit was carried out to evaluate and test controls over the following areas:-

- Strategy;

- Gathering information;

- Responsible officers; and

- Monitoring and reporting.

As a result of our audit we have raised three Priority 2 and one Priority 3 recommendations where we consider that changes can be made in order to achieve greater control. The recommendations relate to development of a forward plan of meetings with IEEP, the need to consider the services provided by the IEEP and Brussels office prior to retender of IEEP services, and formal feedback should be obtained from recipients of IEEP and Brussels office information to ascertain which services are most valued and any improvements which could be made to those services provided.

## 2.5 Performance Management (November 2007) Assurance: Substantial

The Joint Nature Conservation Committee (JNCC) has a Corporate Plan which covers the period from 2007 to 2010. Within the Corporate Plan, each programme has set programme targets, together with key performance indicators for monitoring those objectives. The key performance indicators are those project targets for each programme that the Executive Management Board (EMB) and Committee have decided are the highest priority. The Corporate Plan is approved by Ministers.

Each programme within the JNCC Corporate Plan has a number of projects. To help ensure that the projects fulfil the programme targets, separate targets are assigned at a project level.

The JNCC has established 14 programmes in order to meet its strategic objectives. Each programme has 1-4 programme targets. There are 30 key performance indicators in total, with approximately 395 project targets to help monitor the achievement of programme targets.

On a quarterly basis, updates on the key performance indicators and project targets are requested by the Business Unit from the responsible programme leaders and project managers. The Business Unit is responsible for compilation of the reports that are issued to the Policy Advice Group and the Science Group for discussion. These management groups include the programme leaders and some project managers.

The reports and points raised at these two management groups are subsequently reported to the EMB. The conclusions of EMB are provided in the report to the Company Board on performance.

The audit was carried out to evaluate and test controls over the following areas:

- Objective and goal setting;

- Analysis of actual to forecasts;

- Reporting and feedback;

- Corrective action; and

- Monitoring of performance.

As a result of this audit we have raised two Priority 2 recommendations where we consider that changes can be made in order to achieve greater control. The recommendations relate to formal reconciliation between all programmes and projects in the approved Corporate Plan to the corporate planning database to ensure that performance indicators are included for all areas, and consideration be given to documenting the measures put in place for identifying and training alternative officers to step into identified critical roles.

## 2.6 Risk Management (November 2007) Assurance: Substantial

The JNCC Risk Management Strategy adopts the principles issued by the Treasury in their guidance, 'Management of Risk – A Strategic Overview'. The strategy was approved in March 2006 by the Audit Committee.

The JNCC has three Risk Registers, a Corporate Risk Register, a register detailing Medium and Low risks, and a register detailing Inherent High risks where residual risk is low.

The Executive Management Board (EMB) meets monthly and new risks are identified as a standing agenda item. The Corporate and Inherent High Risk Registers are updated by the Management Board on a quarterly basis throughout the year to ensure that new and emerging risks are considered and identified risks are mitigated to an acceptable level.

The audit was carried out to evaluate and test controls over the following areas:

- Review and update of the risk map;

- Embedding risk management; and

- Monitoring and reporting.

As a result of our audit we have raised five Priority 2 recommendations where we consider that changes can be made in order to achieve greater control. The recommendations relate to amendment of risk management guidance to provide direction to what is considered a high cost/risk project, review of the level of risk management training, the need for quarterly out-turn reports to be supported by documented returns from risk owners, out-turn reports to be submitted to the EMB in each quarter, and quarterly distribution of risk registers by programme leaders.

## 2.7 Corporate Governance (July 2007) Assurance: Substantial

The Joint Committee is responsible for discharging the functions set out in the Natural Environment and Rural Communities Act 2006. Many of the functions of the Joint Committee are discharged through delegated authority to the JNCC Support Company Board and sub-groups, including; the Process Working Group, the Vision Working Group and the Remuneration Committee. The Company Board has two sub-committees; the Executive Management Board and the Audit and Risk Management Committee.

Responsibilities of the JNCC and the JNCC Support Company Board are formalised in communicated terms of reference for each of the sub-groups and sub-committees.

The audit was carried out to evaluate and test controls over the following areas:

- Board and Committee Structure; and

- Terms of references for the Board and Committees.

As a result of our audit we have raised two Priority 3 recommendations where we consider that changes can be made in order to achieve greater control. The recommendations related to reporting changes to sub groups and committees terms of reference to the Joint Committee and that declaration of interests should be a standing agenda item at all sub committees.

## 2.8 Stakeholder Relationship Management (February 2008) Assurance: Substantial

The Joint Nature Conservation Committee (JNCC) has identified good communication with its stakeholders as a key mechanism to help ensure the achievement of the Corporate Plan objectives. The objective of good stakeholder relationship management is to identify key stakeholders and to develop plans to help ensure that communications are sufficient and appropriate in terms of content and frequency.

The JNCC has developed an external communications strategy to help plan the communication activities of the organisation and to provide guidance to staff on how those activities are to be performed. The strategy was approved by the Executive Management Board (EMB) in October 2007.

The strategy includes the JNCC objectives, the identification of stakeholders, the communication channels, and the plans for implementing the strategy, together with the necessary planned resources. There is an implementation plan with timescales to help ensure the tasks relating to the external communications strategy are completed in a timely manner. The plans themselves include the identification of key stakeholders, assignment of responsible JNCC staff, and development of relationship management plans for each priority stakeholder, and methods and resources required for fulfilling the plans.

The audit was carried out to evaluate and test controls over the following areas:

- Identification of key stakeholders;

- Objective setting;

- Assignment of responsibility;

- Communication; and

- Feedback process.

As a result of our audit we have raised two Priority 2 and one Priority 1 recommendations where we consider that changes can be made in order to achieve greater control. The recommendations agreed with management (one Priority 2 and one Priority 3 recommendations) related to revision of the implementation plan by the EMB, and training on the identification of communication objectives and requirements be provided to Project Leaders during one to one meetings.

In addition, we raised one Priority 2 recommendation which was disagreed by management. This recommendation related to development of stakeholder relationship plans for those stakeholders already identified by the EMB, which management felt was not the best use of resources.

## 2.9 Non Systems Work (February 2008)

### Follow-up

As part of the Internal Audit Plan for 2007/08, we have undertaken a follow-up exercise covering recommendations raised to date in our internal audit reports and due for implementation by 31st January 2008, and audit reports from previous financial years where recommendations were reported as outstanding.

In 2007/08 25 recommendations were raised for reports finalised by 31st December 2007. Of these recommendations, seven were found to be implemented and three were partially implemented. Fifteen recommendations were not due for implementation as of the 31st January 2008.

Four recommendations relating to 2006/07 have been followed up. Of these recommendations, one was found to have been satisfactorily implemented, two were not implemented but were planned to be addressed during 2008, and one was considered as mitigated with other controls by management, and any residual risk was accepted. One audit, relating to three recommendations, was not followed-up as part of this audit, and is agreed with management to be performed in 2008/09.

21 recommendations relating to 2005/06 have been followed up. Of these recommendations, 17 were found to have been satisfactorily implemented, two were found to be partially implemented, and two are to be removed due to more appropriate recommendations being raised in 2007/08 audits.

The agreed recommendations from 2003/04 and 2004/05 internal audit reports, which have been previously reported as partly or not implemented, have been included in this report. Of the five recommendations relating to 2003/04, one was found to have been satisfactorily implemented, two had been partially implemented and one had not been actioned. It is recommended that the final recommendation be removed as no longer being relevant. Of the two recommendations relating to 2004/05, both were found to be satisfactorily completed.

**Travel Expenses – Value for Money**

As part of the planned internal audit work for 2007/08 we have completed our value for money (VFM) audit on Business Travel.

The purpose of the VFM audit was to assess how staff travel, both to and from work and on work related travel business travel, and to assess the level of staff awareness of environmental considerations.  Full details of the terms of reference of this audit can be found in the main audit report.

As a result of our audit we have raised five suggested improvements, which the JNCC may consider to help meet their objectives for environmentally friendly business travel and achieve value for money.

### Section 3 – 2008/09 Internal Audit Programme

Deloitte & Touche Public Sector Internal Audit Limited were appointed as the Internal Auditors to the JNCC for three years commencing 1 April 2005.  Following this, we have been reappointed as internal auditors for the JNCC for a further year, and we were asked to produce an Internal Audit Strategy for 2008/09.

The Internal Audit Operational Plan covers the period 1 April 2008 to 31 March 2009 and is shown at Appendix 1.  The plan forms part of the JNCC's Internal Audit Strategy, the purpose of which is to define the approach and methodology to be followed which will enable Internal Audit to:

- Provide the Accounting Officer with an opinion on the organisation's risk management, control and governance to support the preparation of the Statement of Internal Control.

- Audit the JNCC's risk management, control and governance through annual audit plans, which give priority to the organisation's objectives and risks.

- Identify improvements to JNCC's risk management, control and governance by providing management with recommendations arising from the audit work.

- Identify the audit resources required to deliver an audit service which meets the GIAS.

- Provide effective co-operation with the National Audit Office.

### Statement of Responsibility

We take responsibility for this report which is prepared on the basis of the limitations set out below.

Deloitte & Touche Public Sector Internal Audit Limited

May 2008

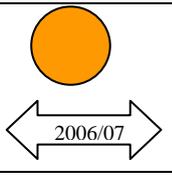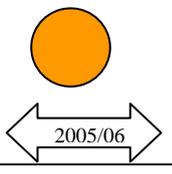| **Contact Persons**: | | | |
|---|---|---|---|
| General Manager: | Kate Foster | Tel: | 01727 839000 |
| Senior Manager: | Brian Welch | Fax: | 01727 885196 |

The matters raised in this report are only those which came to our attention during the course of our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of internal audit work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices. We emphasise that the responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Auditors, in conducting their work, are required to have regards to the possibility of fraud or irregularities. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas as identified by management as being of greatest risk and significance and as such we rely on management to provide us full access to their accounting records and transactions for the purposes of our audit work and to ensure the authenticity of these documents. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

In this document references to Deloitte are references to Deloitte & Touche Public Sector Internal Audit Limited.

**Appendix 1 – Assurance Statement Summary Report**

| Audit Title | No | Limited | Substantial | Full |
|---|---|---|---|---|
| Core Finance Systems | | | ● ← 2006/07 → | |
| IT Legislative Compliance | | | ● | |
| HR Recruitment and Retention | | | ● | |
| EU Parliamentary Intelligence | | | ● | |
| Performance Management | | | ● ← 2006/07 → | |
| Risk Management | | | ● ← 2006/07 → | |
| Stakeholder Relationship Management | | | ● ← 2005/06 → | |
| Corporate Governance* | | | ● | ← 2006/07 |
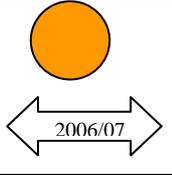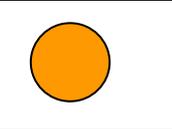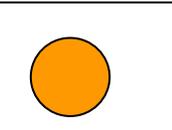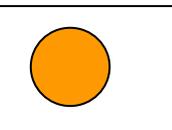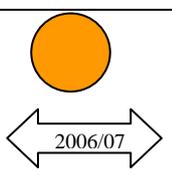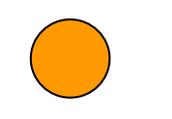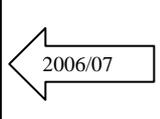
* It is to be noted that in 2006/07 the scope of the Corporate Governance audit was limited to declarations of interest. A wider scope was adopted in the 2007/08 internal audit.

**Definition of Assurance Levels**

| | | |
|---|---|---|
| 🟢 | **Full** | There is a sound system of control designed to achieve the system objectives. |
| 🟠 | **Substantial** | While there is a basically sound system, there are weaknesses which put some of the system objectives at risk. |
| 🔴 | **Limited** | Weaknesses in the system of controls are such as to put the system objectives at risk. |
| 🔴🔴 | **No** | Control is generally weak leaving the system open to significant error or abuse. |
| ⚪ | | **No opinion given.  Typically where we undertake the follow-up work, non-systems based work, or work of a limited scope.** |
| ⇒ | | **Improved since the last audit visit. Position of the arrow indicates previous status.** |
| ⇐ | | **Deteriorated since the last audit visit. Position of the arrow indicates previous status.** |
| ⇔ | | **Unchanged since the last audit report.** |
| ⇔ 2002/03 | | **Dates within the arrows indicate when the system was last audited.** |
| **No arrow** | | **Not visited by IA previously.** |
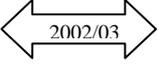
**Appendix 2 – 2008/09 Internal Audit Operational Plan**

| Audit Area / Risk | Risk Ref. * | Corp. Plan * | Audit Sponsor | Proposed Date | Days |
|---|---|---|---|---|---|
| Business Planning and Performance Management | A2, A4, A7, A12, C6, C7, B7 | 4, 5 | Head of Corporate Governance and Stakeholder Relations | June 2008 | 6 |
| Information Technology | A5, A6, A10, A11, C8, C9 | 16, 17, 18 | Head of Resources | Dec 2008 | 5 |
| Risk Management | A4, C2, C5, | 18 | Business Manager | June 2008 | 4 |

| | | | | | |
|---|---|---|---|---|---|
| and Corporate Governance | C7, B2 | | / Head of Corporate Governance and Stakeholder Relations | | |
| Media Communications and Publications | B8, A5 | 11, 12, 17, 18 | Head of Communications | September 2008 | 5 |
| *September 2008 Audit Committee Meeting* | | | | | |
| Core Finance Systems | A3, C5, B2, B3, B4 | 4 | Head of Finance | Oct' 2008 | 9 |
| Sustainable Development Action Plan | - | - | Env Mgt Project Manager | Nov' 2008 | 3 |
| *December 2008 Audit Committee Meeting* | | | | | |
| Follow – up | - | - | Business Manager | Jan' 2009 | 3 |
| *March 2009 Audit Committee Meeting* | | | | | |
| Contingency | - | - | - | - | 1 |
| Audit Management, Planning, Liaison etc. | - | - | - | - | 4 |
| **TOTAL DAYS FOR 2008/09** | | | | | **40** |

\* Each audit has been cross referenced to an individual risk within the JNCC Risk Registers and Corporate Plan, and will contribute to the assurance required that controls are in place to manage risk..