

Audit and Risk Committee

25 July 2023

Agenda item number 12

Terms of Reference for Audit and Risk Committee-revised

Report by Senior Governance Officer and Deputy Monitoring Officer

Summary

This report presents revised terms of reference for the Audit and Risk Committee, as part of the ongoing implementation of the recommendations from the external review into the formal complaint, together with a summary of progress for all the recommendations.

Recommendation

The Committee's views are sought on the revised terms of reference before they are presented to the Broads Authority meeting on 28 July for adoption. Members are also asked to note the progress in implementing the other recommendations.

1. Introduction

- 1.1. At its previous meeting, the Committee considered a [report](#) on the recommendations from the external review into the formal complaint and agreed a set of actions to implement the recommendations, together with a relevant timetable.
- 1.2. These recommendations included some improvements to the Authority's governance and processes and, as a result, some amendments would need to be made to this Committee's terms of reference.

2. Proposed changes

- 2.1. Recommendations 4, 7 and 9 are relevant and these relate to: removing Code of Conduct matters from the remit of the Audit and Risk Committee (ARC); giving ARC the explicit role of considering members' concerns regarding governance, and generally oversight of the Authority's governance arrangements. This would provide a more appropriate route for members to raise such concerns, rather than using the general complaints process or any other route.
- 2.2. The Director of Finance, Senior Governance Officer and Deputy Monitoring Officer have worked together to produce draft revised ToR and these can be found in appendix 1 (with tracked changes). A "clean" version can be found in appendix 2. The opportunity

was taken to review the terms of reference generally, such as checking they complied with current CIPFA guidance, as well as an overall refresh.

2.3. To assist members, below is a summary of the key proposed changes:

- Rename the committee Audit & Governance Committee, (to reflect its updated ToR on governance matters).
- Clarity on statement of purpose in 7.1 – to reflect it is a decision-making committee.
- Delete reference in former paragraph 7.2 to former Financial Scrutiny Audit Committee (ARC’s predecessor) as this has not been in existence for a number of years.
- Additional item (new 7.8).
- Removal of power relating to monitoring conformance with Code of Conduct etc (former paragraph 7.18), as this will fall under the proposed new Standards Committee and additional paragraphs (new 7.18 to 7.20) to take account of the additional powers referred to in 2.1 above.
- Clarity on the types of payments to be included (in paragraph 7.47), to mirror the agreed wording in the “Scheme of Powers delegated to the Chief Executive and other authorised officers” (paras 26 and 27).

2.4. These have been shared with the Vice-Chair of this Committee (acting Chair) who confirmed that he supports the changes and made one suggestion regarding the proposed name change. To represent the full scope of the committee’s responsibility, he suggested that the title be “Audit, Risk & Governance”. Members’ views are invited.

3. Progress on other recommendations

- 3.1. Members will be aware there is also a recommendation to adopt a Standards Committee, which would replace the current Hearings Committee, but with an extended remit. As well as conducting investigations into Code of Conduct complaints, the Committee would receive regular reports on conduct issues, have oversight of training etc. Officers will be working on this recommendation in the coming months.
- 3.2. Due to other commitments, the timetable for reviewing the Authority’s complaints process (recommendation 8) has been revised and this is now planned for the September Authority meeting.
- 3.3. A summary of progress for the remaining recommendations can be found in appendix 3.

4. Conclusion

- 4.1. Members are asked to consider the draft terms of reference and proposed name change for the Audit and Risk Committee and recommend them for adoption by the Broads Authority.

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Date of report: 30 June 2023

Appendix 1 – Proposed Terms of Reference for Audit & Governance Committee (tracked changes)

Appendix 2 – Proposed Terms of Reference for Audit & Governance Committee (no tracked changes)

Appendix 3 – Table of recommendations from external review into complaint

7. Audit and Risk-Governance Committee

Statement of purpose

7.1. The Audit and Risk-Governance Committee, ~~save for its powers in paras 5, 15, 19, 22 and 36 is a consultative non-decision making~~ is a committee appointed by the Broads Authority ~~and which shall have~~with the functions set out within the following paragraphs.

~~7.2. References to the Financial Scrutiny and Audit Committee (the predecessor committee) within existing documents, policies, procedures and standing orders of the Authority shall be interpreted as referring to the Audit and Risk Committee, unless the context clearly dictates otherwise.~~

~~7.3.~~7.2. The Audit and Risk-Governance Committee is a key component of the Authority's corporate governance framework. It provides an independent and high-level focus on the audit assurance and reporting arrangements that underpin good governance and financial standards.

~~7.4.~~7.3. The purpose of the Audit and Risk-Governance Committee is to provide independent assurance to the ~~Members of the Authority's~~ members of the adequacy of the risk management framework and the internal control environment. It provides independent review of the ~~Broads~~ Authority'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.

~~7.5. The Audit Committee is empowered to:~~

~~i. Appoint, compensate, and oversee all internal audit services~~

~~Pre-approve all auditing services performed~~ Note: The appointment of auditors has been delegated to the Director of Finance.

~~7.6.~~7.4. In discharging its responsibilities, the Audit and Risk-Governance Committee has unrestricted access to officers and relevant information ~~it considers is~~ necessary to discharge its duties.

Governance, risk and control

~~7.7.~~7.5. To review the Authority's corporate governance arrangements against the good governance framework, including the ethical framework and consider the local code of governance.

~~7.8.~~7.6. To review the Annual Governance Statement (AGS) prior to ~~full the~~ Authority's approval, and consider whether it properly reflects the risk environment and supporting assurances. This review will take, ~~taking~~ into account internal audit's opinion on the overall adequacy and effectiveness of the Authority's framework of governance, risk management and control.

7.7. To consider and approve reports on the effectiveness of financial management arrangements, including compliance with CIPFA's Financial Management Code.

~~7.9-7.8.~~ To consider the Authority's arrangements to secure value for money and to review assurances and assessments on the effectiveness of these arrangements.

~~7.10-7.9.~~ To consider the Authority's ~~Strategic-Corporate~~ Risk Register to ensure that it adequately addresses the Authority's risks and priorities ~~of the authority~~.

~~7.11-7.10.~~ To monitor the effective development and operation of risk management in the Authority.

~~7.12-7.11.~~ To monitor progress in addressing risk-related issues reported to the committee and to seek assurance that risks are being managed appropriately and are using good practice.

~~7.13-7.12.~~ To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.

~~7.14-7.13.~~ To review the assessment of fraud risks and potential harm to the Authority from fraud and corruption.

~~7.15-7.14.~~ To monitor and approve: the financial regulations, standing orders relating to contracts, procurement strategy and the counter-fraud, corruption and bribery strategy.

~~7.16-7.15.~~ To review the governance and assurance arrangements for significant partnerships or collaborations.

~~7.17-7.16.~~ To review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up of any instances of non-compliance.

~~7.17. To be the formal committee for dealing with members' concerns about governance issues at the Authority. To review and assess the policies, procedures, and practices established by the Broads Authority to monitor conformance with its code of conduct and ethical polices and provide oversight of the mechanisms established by management to establish and maintain ethical standards.~~

~~7.18. To consider and make recommendations about members' concerns regarding governance processes within the Authority. Such concerns to be raised in the first instance with the Monitoring Officer or Deputy Monitoring Officer.~~

~~7.18-7.19.~~ To have general oversight of the Authority's governance arrangements.

Internal audit

~~7.19-7.20.~~ To review and approve the internal audit charter.

~~7.20-7.21.~~ To review proposals made in relation to the appointment of external providers of internal audit services, and to make recommendations.

~~7.21-7.22.~~ 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.

~~7.22-7.23.~~ To approve significant interim changes to the risk-based internal audit plan and resource requirements.

~~7.23-7.24.~~ To make appropriate enquiries of both management and the head of internal audit to determine if there are any inappropriate scope or resource limitations.

~~7.24-7.25.~~ To consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing of the head of internal audit. To approve and periodically review safeguards to limit such impairments.

~~7.25-7.26.~~ To consider reports from the head of internal audit on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:

- i. updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work
- ii. regular reports on the results of the Quality Assurance and Improvement Programme (QAIP)
- iii. reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN), considering whether the non-conformance is significant enough that it must be included in the AGS.

~~7.26-7.27.~~ To consider the head of internal audit's annual report:

- i. The statement of the level of conformance with the PSIAS and LGAN and the results of the QAIP that support the statement – these will indicate the reliability of the conclusions of internal audit.
- ii. The opinion on the overall adequacy and effectiveness of the authority's framework of governance, risk management and control together with the summary of the work supporting the opinion – these will assist the committee in reviewing the AGS.

~~7.27-7.28.~~ To consider summaries of specific internal audit reports as requested.

~~7.28-7.29.~~ 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.

~~7.29-7.30.~~ To contribute to the QAIP and in particular, to the external quality assessment of internal audit that takes place at least once every five years.

~~7.30-7.31.~~ To consider a report on the effectiveness of internal audit to support the AGS, where required to do so by the Accounts and Audit Regulations.

~~7.31-7.32.~~ To provide free and unfettered access to the audit committee chair for the head of internal audit, including the opportunity for a private meeting with the committee.

External audit

~~7.32-7.33.~~ To support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review of any issues raised by PSAA or the authority's auditor panel as appropriate.

~~7.33-7.34.~~ To consider the external auditor's annual letter, relevant reports and the report to those charged with governance.

~~7.34-7.35.~~ To consider specific reports as agreed with the external auditor.

~~7.35-7.36.~~ To comment on the scope and depth of external audit work and to ensure it gives value for money.

~~7.36-7.37.~~ To commission work from internal and external audit.

~~7.37-7.38.~~ To advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.

~~7.38-7.39.~~ To obtain reasonable assurance that management has acted on the results and recommendations of external audit engagements.

Financial reporting

~~7.39-7.40.~~ To monitor and oversee the Authority's medium-term financial planning, including the annual business plan.

~~7.40-7.41.~~ To review 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 Authority's attention ~~of the authority~~.

~~7.41-7.42.~~ To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

Treasury management

~~7.42-7.43.~~ To monitor and review the treasury management policy and procedures to be satisfied that controls are satisfactory. This includes receiving regular reports on activities, issues and trends to support the committee's understanding of treasury management activities.

~~7.43-7.44.~~ To review the Treasury and Investment Strategy prior to ~~Full the~~ Authority's approval.

Accountability arrangements

~~7.44.7.45.~~ To report to the Authority annually ~~those charged with governance~~ on the committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of ~~their~~-its governance, risk management and internal control frameworks, financial reporting arrangements, and internal and external audit functions.

Miscellaneous

~~7.45.~~ To determine any ex-gratia, severance or honoraria payments ~~or honoraria~~ to staff that are not within the scope of powers delegated to the Chief Executive, up to a maximum of £50,000 per event.

~~7.46. To consider any matters referred to the Broads Authority or the Chief Executive that are appropriate to its Terms of Reference.~~

~~7.47. The Members of the~~ Audit and Risk-Governance Committee shall receive formal training on the purpose and mandate of the committee, and any areas deemed necessary to assist in the discharge of ~~its~~-the committee's duties.

7. Audit and Governance Committee

Statement of purpose

- 7.1. The Audit and Governance Committee is a committee appointed by the Broads Authority with the functions set out within the following paragraphs.
- 7.2. The Audit and Governance Committee is a key component of the Authority's corporate governance framework. It provides an independent and high-level focus on the audit assurance and reporting arrangements that underpin good governance and financial standards.
- 7.3. The purpose of the Audit and Governance Committee is to provide independent assurance to the Authority's members of the adequacy of the risk management framework and the internal control environment. It provides independent review of the Authority'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.

Note: The appointment of auditors has been delegated to the Director of Finance.

- 7.4. In discharging its responsibilities, the Audit and Governance Committee has unrestricted access to officers and relevant information necessary to discharge its duties.

Governance, risk and control

- 7.5. To review the Authority's corporate governance arrangements against the good governance framework, including the ethical framework and consider the local code of governance.
- 7.6. To review the Annual Governance Statement (AGS) prior to the Authority's approval, and consider whether it properly reflects the risk environment and supporting assurances. This review will take into account internal audit's opinion on the overall adequacy and effectiveness of the Authority's framework of governance, risk management and control.
- 7.7. To consider and approve reports on the effectiveness of financial management arrangements, including compliance with CIPFA's Financial Management Code.
- 7.8. To consider the Authority's arrangements to secure value for money and to review assurances and assessments on the effectiveness of these arrangements.
- 7.9. To consider the Authority's Corporate Risk Register to ensure that it adequately addresses the Authority's risks and priorities.
- 7.10. To monitor the effective development and operation of risk management in the Authority.

- 7.11. To monitor progress in addressing risk-related issues reported to the committee and to seek assurance that risks are being managed appropriately and are using good practice.
- 7.12. To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
- 7.13. To review the assessment of fraud risks and potential harm to the Authority from fraud and corruption.
- 7.14. To monitor and approve: the financial regulations, standing orders relating to contracts, procurement strategy and the counter-fraud, corruption and bribery strategy.
- 7.15. To review the governance and assurance arrangements for significant partnerships or collaborations.
- 7.16. To review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up of any instances of non-compliance.
- 7.17. To be the formal committee for dealing with members' concerns about governance issues at the Authority.
- 7.18. To consider and make recommendations about members' concerns regarding governance processes within the Authority. Such concerns to be raised in the first instance with the Monitoring Officer or Deputy Monitoring Officer.
- 7.19. To have general oversight of the Authority's governance arrangements.

Internal audit

- 7.20. To review and approve the internal audit charter.
- 7.21. To review proposals made in relation to the appointment of external providers of internal audit services, and to make recommendations.
- 7.22. 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.
- 7.23. To approve significant interim changes to the risk-based internal audit plan and resource requirements.
- 7.24. To make appropriate enquiries of both management and the head of internal audit to determine if there are any inappropriate scope or resource limitations.
- 7.25. To consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing of the head of internal audit. To approve and periodically review safeguards to limit such impairments.

- 7.26. To consider reports from the head of internal audit on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:
- i. updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work
 - ii. regular reports on the results of the Quality Assurance and Improvement Programme (QAIP)
 - iii. reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN), considering whether the non-conformance is significant enough that it must be included in the AGS.
- 7.27. To consider the head of internal audit's annual report:
- i. The statement of the level of conformance with the PSIAS and LGAN and the results of the QAIP that support the statement – these will indicate the reliability of the conclusions of internal audit.
 - ii. The opinion on the overall adequacy and effectiveness of the authority's framework of governance, risk management and control together with the summary of the work supporting the opinion – these will assist the committee in reviewing the AGS.
- 7.28. To consider summaries of specific internal audit reports as requested.
- 7.29. 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.
- 7.30. To contribute to the QAIP and in particular, to the external quality assessment of internal audit that takes place at least once every five years.
- 7.31. To consider a report on the effectiveness of internal audit to support the AGS, where required to do so by the Accounts and Audit Regulations.
- 7.32. To provide free and unfettered access to the audit committee chair for the head of internal audit, including the opportunity for a private meeting with the committee.

External audit

- 7.33. To support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review of any issues raised by PSAA or the authority's auditor panel as appropriate.
- 7.34. To consider the external auditor's annual letter, relevant reports and the report to those charged with governance.

- 7.35. To consider specific reports as agreed with the external auditor.
- 7.36. To comment on the scope and depth of external audit work and to ensure it gives value for money.
- 7.37. To commission work from internal and external audit.
- 7.38. To advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.
- 7.39. To obtain reasonable assurance that management has acted on the results and recommendations of external audit engagements.

Financial reporting

- 7.40. To monitor and oversee the Authority's medium-term financial planning, including the annual business plan.
- 7.41. To review 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 Authority's attention.
- 7.42. To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

Treasury management

- 7.43. To monitor and review the treasury management policy and procedures to be satisfied that controls are satisfactory. This includes receiving regular reports on activities, issues and trends to support the committee's understanding of treasury management activities.
- 7.44. To review the Treasury and Investment Strategy prior to the Authority's approval.

Accountability arrangements

- 7.45. To report to the Authority annually on the committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of its governance, risk management and internal control frameworks, financial reporting arrangements, and internal and external audit functions.

Miscellaneous

- 7.46. To determine any ex-gratia, severance or honoraria payments to staff that are not within the scope of powers delegated to the Chief Executive, up to a maximum of £50,000 per event.
- 7.47. Members of the Audit and Governance Committee shall receive formal training on the purpose and mandate of the committee, and any areas deemed necessary to assist in the discharge of the committee's duties.

	Recommendation	Response	Action, person/committee responsible and timescale	Progress
1	The Authority's ongoing statutory duty to achieve Best Value (continuous improvement) provides a suitable approach to address the specific issues raised in relation to the planning function.	Continue to report to Planning Committee on performance statistics and feedback from satisfaction survey of applicants.	<ul style="list-style-type: none"> Development Manager (DM) Regular quarterly performance and stats reports to planning committee as required by DLUHC plus annual customer satisfaction report annually to May meeting. Next report due May 2023. Agreed no need to change, but Senior Governance Officer (SGO) to ask DM if there are any minor improvements that could be made 	To do
2	We recommend that the existing "call-in" arrangements should be reviewed and that when the interpretation of delegated powers is challenged it should be a matter that the CEO and Chairman jointly take a role on, and if they cannot resolve the issue (or feel that it should be placed before members of the Authority), the matter is placed before members.	Agree. Adopt in revised arrangements	<ul style="list-style-type: none"> MO/SGO/DM Docs to be reviewed – Delegations for Planning Committee and Protocol for Planning Committee SGO to draft initial wording, review with DMO/MO Consult with DM and Chair, Cllr Harry Blathwayt or Vice-Chair Cllr Tim Jickells, if Cllr Blathwayt not re-elected in May. Report changes to Planning Committee on 21 July (EC to attend) Final report to BA meeting 28 July 	SoD and Planning CoP revised and shared with DoSS, HoP, SPO and Chair of Plg Cttee. Presented to Plg Cttee on 21/7 for review and on agenda for BA on 28/7 for adoption.
3	We consider that the effective consolidation of the key documentation will be of benefit.	Agree and adopt	<ul style="list-style-type: none"> All documents including amended documents arising out of these recommendations to be brought together on the website in one location, under the heading of "Constitution" Consider including other relevant documents, such as management structure, Protocol for MO. Documents to contain hyperlinks to other relevant documents etc Deadline – Autumn/end of year once all other work is complete SGO to work with DMO and MO 	On schedule

	Recommendation	Response	Action, person/committee responsible and timescale	Progress
4	Code of Conduct matters should be separated from the Audit and Risk Committee. The Audit and Risk Committee should also take on the explicit role of considering members' concerns regarding governance and generally oversight of the Authority's governance arrangements.	Agree and adopt	<ul style="list-style-type: none"> MO to work with SGO and the Audit and Risk Committee to review terms of reference for Audit and Risk Committee – also for recommendations 7 – 9. SGO to draft initial changes to ToR and review with DMO/MO. To discuss all changes with Vice-Chair of ARC, Cllr Tristram Hilborn (As Chair is on long term sick) Aim to report to ARC on 25 July and BA on 28 July Re Standards Committee, DMO to consider appropriate ToR and arrangements to ensure sufficient membership to allow three members to form a sub-committee. To consider how the Standards Committee will interact with ARC Consider independent member for committee. SGO to consider arrangements from other national parks. Aim to bring to BA meeting 22 Sept 	<p>Revised ToR for ARC drafted and shared with VC of ARC. Presented to ARC on 25/7 for review and on agenda for BA on 29/7 for adoption.</p> <p>Standards Cttee – on schedule.</p>
5	The Monitoring Officer should consider issuing additional guidance / training regarding members interests and how the policing of behaviour and Code of Conduct matters is best addressed	Agree and adopt	<ul style="list-style-type: none"> MO to work with CEX and Chairman and/or new Chair of Standards Committee to review training and provide refresher training and other training about interests / declarations / code of conduct etc. Possible programme of regular training to be provided by MO, DMO and SGO. MO to consider with SGO practical 1-hour session on interests etc for lunchtime on 28 July Other training – e.g. induction for newly appointed members etc – to be considered 	On schedule

	Recommendation	Response	Action, person/committee responsible and timescale	Progress
			<ul style="list-style-type: none"> Regular reports to be provided to the new Standards Committee on conduct issues. New committee to have oversight of training Deadline – ongoing 	
6	<p>Local Authority appointees should be appointed through a similar merit-based process to that used by the Government for Secretary of State appointments.</p> <p>This reflects our view that there should be parity of treatment for all members, whether LA appointees or SoS appointees. The issue of an independent chair is also worthy of reflection provided s/he has a regional rather than national focus.</p>	Agree and refer to Defra for consideration in the context of the Landscape Review.	<ul style="list-style-type: none"> This was one of four main themes to emerge from the workshop held on 24 February 2022 to consider the Authority's response to the public consultation on the Government's response to the Landscape Review, and on which the Chairman wrote to Lord Benyon on 7 April 2022. Deadline is subject to Defra's considerations and action 	Awaiting response from Defra.
7	Audit and Governance Committee, with their oversight of governance, should reflect upon issues regarding relationships and the underlying governance mechanisms behind those.	Agree	<ul style="list-style-type: none"> Actions as for No. 4 above MO to work with SGO and this Committee to review terms of reference for Audit and Risk Committee. The Authority to agree changes to terms of reference To report to ARC 25 July and to BA 28 July. 	See item 4 above.
8	The Authority should review and change their complaints process removing the automatic obligation on the Monitoring Officer to investigate where there is a concern about unlawful behaviour or activity.	Agree and adopt change to Complaints Process	<ul style="list-style-type: none"> CEX to work with MO and SGO to draft an amended process To be considered in line with changes to ARC ToR To be reported to BA meeting 28 July 	Revised timetable - September BA meeting
9	Members can raise governance concerns with Audit & Governance Committee and so should be able not to raise such concerns through the complaints process or any other route. Indeed, the ability for members to raise any issue when acting in their capacity as a member of the Authority through the Authority's complaints is something to review.	Agree	<ul style="list-style-type: none"> Actions as for No 4 above MO to work with SGO to review terms of reference for Audit and Risk Committee and revised arrangements. To be reported to ARC 25 July and BA 28 July 	See 4 above.