

AUDIT COMMITTEE

TUESDAY 5 JULY 2011 AT 10.00 AM

PRESENT: Councillors Betton, Boaden, Ms Franklin, Lishman,
Mrs Mallinson, Nedved and Ms Patrick

ALSO

PRESENT: Mrs Karen Murray (District Auditor, Audit Commission)
Mr Richard McGahon (Audit Manager)

AUC.31/11 APPOINTMENT OF CHAIRMAN

The Legal Services Manager welcomed all those present to the first meeting of the Audit Committee in the current municipal year. She indicated that the first item of business was to appoint a Chairman for the Committee for the 2011/12 Municipal Year and sought nominations in respect thereof.

It was moved and seconded that Councillor Mrs Mallinson be appointed Chairman of the Audit Committee for the Municipal Year 2011/12.

RESOLVED – That Councillor Mrs Mallinson be appointed Chairman of the Audit Committee for the Municipal Year 2011/12.

Councillor Mrs Mallinson thereupon took the Chair.

AUC.32/11 APPOINTMENT OF VICE-CHAIRMAN

The Chairman sought nominations with regard to the appointment of a Vice-Chairman for the Committee.

It was moved and seconded that Councillor Ms Patrick be appointed Vice-Chairman of the Audit Committee for the Municipal Year 2011/12.

RESOLVED – That Councillor Ms Patrick be appointed Vice-Chairman of the Audit Committee for the Municipal Year 2011/12.

AUC.33/11 CHAIRMAN'S COMMENTS

The Chairman made reference to the procedure adopted in respect of the appointment of the Chairman of the Audit Committee at the first meeting in each municipal year. She expressed concern that the process effectively meant that no chairman was in place for a period of around two months,

which could prove problematic should an urgent issue require to be addressed.

The Chairman suggested therefore that consideration be given to appointing the Chairman at the Annual Meeting of the City Council held in May each year.

AUC.34/11 APOLOGIES FOR ABSENCE

There were no apologies for absence.

AUC.35/11 DECLARATION OF INTEREST

Councillor Mrs Mallinson declared a personal interest in accordance with the Council's Code of Conduct in respect of Agenda item A.9 – Audit Services Outturn Report 2010/11 and Interim Review of the Effectiveness of Audit Services. The interest related to the fact that she is also a Member of Cumbria County Council.

AUC.36/11 WELCOME AND INTRODUCTIONS

The Chairman welcomed all those present and, in particular, Councillors Betton, Ms Franklin and Nedved to their first meeting of the Committee.

She further extended a warm welcome to Mr Simon Smith, Head of the Audit Shared Service, who was based at Cumbria County Council.

AUC.37/11 MINUTES

The Minutes of the meeting of the Audit Committee held on 11 April 2011 were submitted.

Referring to Minute AUC.30/11 (Corporate Risk Management), the Financial Services Manager reported that the Council's Insurers had undertaken a risk assessment and recently submitted a report. A more detailed Action Plan would therefore be submitted to the next meeting of the Audit Committee.

A Member noted that the next meeting of the Committee was scheduled to take place on 15 August 2011 (i.e. in five weeks time). He questioned whether that meeting was actually required.

In response, the Financial Services Manager advised that in previous years the August meeting had been cancelled due to a lack of urgent business.

The Chairman indicated that she would give consideration to the issue and make a decision by the end of the week.

RESOLVED – (1) That the Minutes of the meeting of the Audit Committee held on 11 April 2011 be received, and the Committee looked forward to receiving a report on Corporate Risk Management at its next meeting.

(2) That confirmation of the position regarding the August 2011 meeting be conveyed to Members of the Audit Committee as soon as possible.

AUC.38/11 MINUTES OF RESOURCES OVERVIEW AND SCRUTINY PANEL

The Minutes of the meetings of the Resources Overview and Scrutiny Panel held on 31 March and 16 June 2011 were submitted for information.

RESOLVED – That the Minutes of the meetings of the Resources Overview and Scrutiny Panel held on 31 March and 16 June 2011 be noted and received.

AUC.39/11 FUTURE OF THE AUDIT COMMISSION

The District Auditor provided a verbal update on the future of the Audit Commission.

She reiterated, for the benefit of new Members, the background to the Government's intention to abolish the Audit Commission. She informed Members that the Department for Communities and Local Government had outlined the current position in a letter sent to Chief Executives in early June. The final decision from DCLG was expected by 16 July 2011.

In conclusion, the District Auditor stated that there was nothing currently which the Council could or should do in terms of appointing a new Auditor as yet.

The Chairman requested that the District Auditor brief the Committee on progress as soon as possible. She added that a presentation / discussion paper could be provided for the August 2011 meeting of the Committee should that meeting go ahead as scheduled.

A Member commented that outsourcing would be an entirely different arrangement and questioned who would make the selection of a new Auditor for the City Council. Clearly issues would arise and the matter therefore required investigation.

In response, the Legal Services Manager advised that currently the matter fell within the remit of the Assistant Director (Resources) / Assistant Director (Governance).

The District Auditor added that a framework setting out rules to which local authorities would have to adhere may well be forthcoming.

RESOLVED – That the Audit Committee welcomed the verbal report provided by the District Auditor and looked forward to receiving an update on the position at its next meeting.

AUC.40/11 ANNUAL AUDIT FEE 2011/12

The District Auditor submitted a letter confirming the audit work which the Audit Commission proposed to undertake for the 2011/12 financial year at the City Council. She informed Members that the Audit Commission proposed to set the scale fee for each audited body for 2011/12, rather than providing a scale fee with fixed and variable elements.

The District Auditor explained that the scale fee for Carlisle City Council was £116,921 and variations would only occur where her assessments of audit risk and complexity were significantly different from those identified and reflected in the 2010/11 fee. A separate audit plan, detailing the risks identified to both the financial statements audit and the VFM conclusion, would be issued in December 2011. She added that the fee excluded work which she may agree to undertake using the Audit Commission's advice and assistance powers. A detailed project specification and fee for any such work would be agreed separately.

A Member noted that one of the proposed decreases in the total audit fee related to a cut in scale audit fees of 3% for local authorities, police and fire and rescue authorities, reflecting lower continuing audit costs after implementing IFRS. She questioned whether that would be an ongoing improvement.

In response, the District Auditor said that a number of complex issues had arisen with the 2009/10 IFRS Restatement. It was hoped those would be resolved in the 2010/11 audit and she was therefore comfortable with the fee identified above for 2011/12.

RESOLVED – That the District Auditor's letter setting out the annual audit fee for 2011/12 be noted.

AUC.41/11 FUTURE OF LOCAL PUBLIC AUDIT – CONSULTATION PAPER

The Financial Services Manager submitted report RD.22/11 reminding Members that the Government had on 13 August 2010 announced plans to disband the Audit Commission; to transfer the work of the Audit Commission's in-house practice into the private sector; and to put in place a new local audit framework.

The Department for Communities and Local Government (DCLG) had recently issued a consultation paper which discussed proposals for how a new local audit framework could work and sought the views of interested parties.

The Financial Services Manager explained that the Society of District Council Treasurers (SDCT) and the District Council Chief Executive's Network (DCN) had issued a combined response to the DCLG on behalf of all District Councils by the 30 June 2011 deadline. A copy of that joint response was tabled at the meeting.

The Financial Services Manager drew Members' attention, in particular, to the response to question 13 "How do we balance the requirements for independence with the need for skills and experience of independent Members? Is it necessary for independent Members to have financial expertise?" She pointed out that several Councils believed very strongly that local Members were best placed to serve on the Audit Committee.

By way of assistance, the Financial Services Manager invited Members to contact her with any specific questions they may have which could be reported back to the next meeting of the Committee.

The Head of the Audit Shared Service explained that the principal suggestion was that new Audit Committees be established to appoint the external Auditor and would include a significant number of independent members. The proposals paid little recognition, however, to the work currently being done by Audit Committees (e.g. governance issues currently considered by the Committees). In addition, there was an assumption that a reduction in audit costs would be achieved as a result of competition.

In conclusion, he reported that the County Council has also submitted responses on the matter.

A Member was concerned that the end result may be an unworkable and potentially less transparent local audit system. The Audit Committee had taken some time to become established within the City Council, with the role of Members having been learnt over a number of years. He welcomed the joint response, expressing the hope that consultation would be undertaken in a serious manner.

RESOLVED – (1) That the joint response to the Future of Local Public Audit Consultation Paper, as appended to Report RD.22/11, be noted.

(2) That the Assistant Director (Resources) be requested to update Members on the position at their next meeting.

AUC.42/11 IFRS RESTATEMENT OF 2009/10 ACCOUNTS

The Audit Manager submitted the International Financial Reporting Standards (IFRS) Restatement of 2009/10 Accounts for Carlisle City Council.

He explained that the City Council's financial statements for 2010/11 would be based upon IFRS, the motivation for the move to IFRS reporting in the public sector being 'to bring benefits in consistency and comparability between financial reports in the global economy and to follow private sector best practice'. In preparation for that change, Councils must restate their 2009/10 accounts on an IFRS basis. Accordingly he needed to review the restated figures in order to gain assurance over the comparative figures included in the 2010/11 accounts, which formed part of his audit opinion work for 2010/11.

He had discussed the restatement exercise with Officers in order to gain an understanding of relevant factors. For that exercise he had determined materiality in the same way he would set it for the audit of the financial statements.

The Audit Manager drew Members' attention to the main conclusions set out in his report, commenting that the Council had produced a set of skeleton 2010/11 accounts in line with CIPFA guidance. He had reviewed the skeleton accounts, which included the 2009/10 restated figures, and found that the Council had made good progress and had produced comprehensive working papers to support the restated figures.

There were, however, some significant areas where further consideration and justification of the treatment adopted by the Council was required. Details of the most significant matters, together with a full list of issues to be addressed were set out in the report and Appendix 1 thereto.

The Audit Manager emphasised that one such major issue related to Leases and he provided a detailed explanation of the matter for the benefit of Members. He particularly highlighted the significant amount of work required in addressing the issue.

He further outlined the position with regard to capital grant receipts and disclosure requirements.

The Financial Services Manager referred to the recommendations contained within the Action Plan at Appendix 3 to the report. With the exception of the issue of Leases which was still outstanding, those had now been built into the Statement of Accounts which the Committee would consider at Agenda item A.6.

The Chairman sought clarification of the implications for the Council's Accounts should the issue not be resolved.

The District Auditor replied that if the matter was not resolved she would either qualify the Accounts or continue working on the matter. She was not overly concerned at this time.

A Member questioned whether the new IFRS reporting requirement would result in a greatly increased workload for the Council's Officers.

In response, the Audit Manager said that re-statement was a substantial exercise and the work required very significant. On the issue of Leases for example, much more detailed investigation was needed since certain Leases were in excess of 25 years old.

A Member noted that there was clearly an element of disagreement around the classification and treatment of certain leases as finance leases. He questioned whether it was a material disagreement and what impact that may have on the Council itself.

The District Auditor said that it may well have implications for the Council. It was important to ensure that the classification element was correct going forward.

The Financial Services Manager added that it would be necessary to consider each lease in turn. Discussions were taking place with the Audit Manager, and she hoped that the matter would soon be resolved and would not continue past September 2011.

Referring to capital grant receipts, a Member asked whether it was necessary for the Council to make provision and guard against the possibility of any obligation to repay grant to the NWDA in the event that conditions had not been met.

The Audit Manager replied that the requirements were being met for the 2010/11 Accounts. He added that work would be required in connection with the 2011/12 Accounts.

The Member stressed that substantial sums of money were involved and emphasised the need to highlight that element of risk both from an accountancy and broader point of view.

RESOLVED – (1) That the Audit Committee recognised the considerable amount of work which had been undertaken in relation to the restatement of the 2009/10 Accounts and thanked the Audit Commission and Officers for their input.

(2) That the Audit Committee wished to draw the Executive's attention to the issue of Leases and, in particular, the importance for the Council of ensuring that leases were correctly classified in the future.

AUC.43/11 STATEMENT OF ACCOUNTS 2010/11

The Chief Accountant presented in some detail report RD.21/11 enclosing the Council's Statement of Accounts 2010/11 (subject to Audit). The Accounts reflected the summarised financial outturn information recently considered by the Executive and Resources Overview and Scrutiny Panel.

The Statement of Accounts had been based on those final outturn figures. However, because of the different way in which the Accounts must be produced, it was very difficult to see outturn figures within the Income and Expenditure Account. A reconciliation between the outturn figures and the net operating expenditure on the Income and Expenditure Account had therefore been prepared and was attached at Appendix 1 for information.

The Chief Accountant reminded Members that, under the 2010 Code of Practice which introduced the requirement to prepare the Statements on an International Financial Reporting Standards basis, changes would be required to the format of the 2010/11 Statement of Accounts. He then highlighted the main changes which would impact primarily on the layout of the balance sheet with corresponding entries required to the Comprehensive Income and Expenditure Statement where necessary, details of which were provided.

As part of the Council's training programme, a training session had taken place on 8 June 2011 for Members (and substitutes) of the Audit Committee on the role of the Audit Committee and scrutiny of the Statement of Accounts. Key issues and the practical implications for scrutinising the Statement of Accounts were provided.

The Annual Governance Statement which formed part of the Annual Statement of Accounts had been circulated in conjunction with Report RD.23/11. It was a requirement of the 2010 Code that the Annual Governance Statement be considered and approved separately.

The Chief Accountant then drew Members' attention to the key issues within the Statement of Accounts.

RESOLVED – (1) That the Audit Committee had noted the 2010/11 Statement of Accounts which would now be subject to audit.

(2) That the Annual Governance Statement would be considered and approved separately from the Statement of Accounts as specified in the Accounts and Audit Regulations 2011.

(3) That the Committee thanked Officers for the considerable amount of work undertaken in producing the Statement of Accounts.

The Chief Accountant submitted the following reports for information:

(a) Provisional General Fund Revenue Outturn 2010/11

The Assistant Director (Resources) presented report RD.12/11 summarising the provisional outturn for the General Fund Revenue Budget and providing reasons for variances. The outturn showed that the net underspend for Council services as at 31 March 2011 once committed expenditure totalling £1,758,700 was taken into account, was £245,697. Requests had been made to carry forward £119,200 in respect of new items of expenditure which, if approved, would result in a final underspend to the Council in 2010/11 of £126,497.

The Resources Overview and Scrutiny Panel and the Executive had considered the matter on 16 and 27 June respectively and the decisions were set out in Minutes ROSP.38/11 and EX.060/11.

RESOLVED – That Report RD.12/11, and the references from the Executive and Resources Overview and Scrutiny Panel, be noted.

(b) Provisional Capital Outturn 2010/11 and Revised Capital Programme 2011/12

The Assistant Director (Resources) presented report RD.11/11 summarising the 2010/11 provisional outturn for the capital budget and providing details of the revised capital programme for 2011/12. The outturn showed that the net underspend for Council services as at 31 March 2011 once committed expenditure totalling £1,093,600 was taken into account was £464.

He added that a request had been made for a carry forward in respect of a new item of expenditure which would change the underspend to an overspend of £11,636.

The Resources Overview and Scrutiny Panel and the Executive had considered the matter on 16 and 27 June respectively and the decisions were set out in Minutes ROSP.39/11 and EX.061/11.

RESOLVED – That report RD.11/11, and the references from the Executive and Resources Overview and Scrutiny Panel, be noted.

AUC.44/11 TREASURY MANAGEMENT OUTTURN 2010/11

The Chief Accountant submitted the Annual Report on Treasury Management (RD.13/11). He informed Members that the report was required under both the Financial Procedure Rules and CIFPA Code of Practice on Treasury Management. The regular report on Treasury Transactions for the period 1 January 2011 - 31 March 2011 was also submitted.

He drew Members' attention to the significant development in the Money Markets over the previous 12 months and their effect on the Council's investments. He also drew Members' attention to the various performance statistics included within the report.

The Resources Overview and Scrutiny Panel and the Executive had considered the matter on 16 and 27 June 2011 respectively and the decisions were set out in Minutes ROSP.40/11 and EX.062/11.

A Member noted that the reduction in investment income posed a very significant financial challenge for the authority and asked what steps were being looked at to address the problem.

In response, the Chief Accountant advised that an interest rate rise to 4% by 2014 had been built into the budget. The Transformation Programme and Medium Term Financial Plan (MTFP) also included plans to bring reserves up to an acceptable level. It was a pressure for the Council and would therefore be kept under constant review.

The Chairman acknowledged that the Committee received regular reports on Treasury Management. It was important to ensure that those reports included long term forecasts on reserves.

The Financial Services Manager added that work had commenced on the MTFP and Capital Strategy which would be considered by the Executive in July, prior to referral to the City Council in September 2011.

RESOLVED – That the Committee had considered Report RD.13/11 and would continue to monitor the position on reserves, interest rates and the shortfall in income levels.

AUC.45/11 AUDIT SERVICES PROGRESS REPORT

The Interim Audit Services Manager submitted report RD.20/11 summarising the work carried out by Audit Services since the previous report to Committee on 11 April 2011.

She reminded Members that the 2010/11 Audit Plan had been presented to the Committee on 12 April 2011 (RD.5/11 refers). There was one change to the agreed Audit Plan i.e. the audit of Street Cleaning had been postponed until 2012/13 due to a planned transformational review in that service area. The audit time allocation would now be used to undertake a review of the external funding arrangements for the Connect 2 cycleway project. That change was requested by the Assistant Director (Local Environment), supported by the Assistant Director (Resources), and the audit report would be presented to the Committee at their September 2011 meeting.

The Interim Audit Services Manager advised that audit work in the first quarter period had concentrated on three main areas:

- The completion of work brought forward from 2011/12;
- Audit reviews started on 5 high risk audit areas; and
- Work to address data matches raised by the National Fraud Initiative, the outcome of which would be reported later in 2011/12.

To assist Members in monitoring progress against the agreed Audit Plan for the first quarter period the status of each audit in the Plan, along with time spent to date, was detailed at Appendix A. Overall, 91 days (17%) of the total direct audit days expected for 2011/12 had been delivered by 10 June 2011, which was considered to be on target.

There were no new issues arising in relation to follow up audits to which Members' attention needed to be drawn at this time.

The Committee had in September 2010 received the audit report on Grants. Given that a restricted assurance rating was given to that audit review, a comprehensive follow up of recommendations was currently being considered by management. Further audit time was scheduled to be spent on grant claims later in 2011/12, which work would review the evidence to support the improvements made in that area.

The Interim Audit Services Manager then outlined the content of and ratings attached to the final reports on the Audits of Cash Collection and Income Management; Debtors; Payroll; NNDR; Pest Control; and Health and Safety, copies of which were appended to her report. With regard to the Audit of Cash Collection she highlighted that better procedures needed to be in place to ensure that all leavers were removed from IT systems. A further piece of work would therefore be undertaken around that issue.

Three further audit reports which had been completed during the reporting period and had been given a substantial assurance rating were also appended and related to Main Accounting System; Council Tax; and Fixed Assets.

A Member noted that the review of the Connect 2 Cycle Project had replaced Street Cleaning. He questioned whether the audit of Street Cleaning should have been delayed, bearing in mind that weed control was a city-wide concern.

In response, the Interim Audit Services Manager explained that this was considered a specific operational issue which would not be directly addressed by an audit review of Street Cleaning. She would, however, prioritise to undertake a review of Street Cleaning in the Audit Plan for next year.

Referring to the Audit of Cash Collection and Income Management, a Member noted that recommendation A.4 required that the 'Encashment of Benefit Cheque Form – the required Proofs of ID' should be strengthened so that at least one should have photographic ID. She was concerned that many people on benefits would not have photographic ID which may mean that they

were driven to cash their cheques via establishments where charges were much higher. The recommendation may therefore be detrimental to vulnerable people.

The Interim Audit Services Manager replied that the recommendation aimed to strengthen controls around the encashment of cheques. She did, however, acknowledge that the concerns around photographic ID were valid.

In response to Members' questions, the Interim Services Manager explained the procedures undertaken in following up Audit Reviews. The Financial Services Manager added that the Assistant Director (Resources) reported to the Executive on Bad Debt Write-Offs. She undertook to provide details of Bad Debt Write-Off figures to the Member in writing.

With regard to the Audit of Health and Safety, Members were concerned to note that one of the key issues in the overall conclusion at Section 5 of the report related to inadequate reference to and training on health and safety matters was being provided to Members.

In response, the Interim Audit Services Manager reported that one point raised related to the omission of Health and Safety training for new Members under the 2011/12 Induction Programme. She had spoken to the Officers involved and alternative arrangements were now in place. All Members are to receive updated Health and Safety information which formed part of the induction pack by 31 July, in addition to which they received their bi-monthly Newsletter which would also include appropriate Health and Safety messages. Additional Health and Safety training for all Members would also be considered for delivery by 31 March 2012 and it would be delivered as standard from 2012 onwards. Those additional measures would be followed up by Audit Services in 6 months time and she was therefore confident that the matter would be fully resolved.

In conclusion, the Chairman thanked the Officer for her report which provided reassurance that internal audit was being undertaken in a vigorous manner.

RESOLVED – (1) That report RD.20/11 be received and progress made against the agreed 2011/12 Audit Plan be noted.

(2) That the Committee emphasised the need to ensure that systems were in place so that all leavers were removed from the Council's IT systems, and that be undertaken to the satisfaction of the Interim Audit Services Manager.

(3) That the Committee noted the arrangements being put in place with regard to Health and Safety Training for Members and requested that they be appraised of progress on the matter.

**AUC.46/11 AUDIT SERVICES OUTTURN REPORT 2010/11 AND
INTERIM REVIEW OF THE EFFECTIVENESS OF AUDIT
SERVICES**

Councillor Mrs Mallinson (Chairman), having declared a personal interest, remained within the meeting room and participated in discussion on this item of business.

The Interim Audit Services Manager submitted report RD.19/11 summarising the work carried out by Audit Services for the year 2010-11, together with information on the effectiveness of the service in the format agreed by the Audit Committee on 23 January 2007.

The Head of the Audit Shared Service highlighted the key issues of note, informing Members that 538 direct audit days had been delivered against a Plan of 519 days. He added that the difficult circumstances in which Internal Audit had operated as a result of sickness absence should also be recognised. The additional resources brought in from the County Council based audit team had been of great assistance with the completion of the material audits within the year and effectively demonstrated one of the key benefits of the shared service arrangement.

He added that the interim management arrangements had caused an element of uncertainty to staff during the period, and it was a testament to the Audit Managers that the team had still delivered good results.

In conclusion, the Head of the Audit Shared Service reported that the Shared Service would be fully up to strength, with all appointments made, within the next few weeks.

The Interim Audit Services Manager then summarised the background to the review of the effectiveness of Audit Services pointing out that overall Audit Services had delivered an effective service in 2010/11. Delivery through the Shared Service arrangement was an exciting move for Audit Services and one from which the Council would directly benefit. Additionally, there were a number of other planned improvements for implementation which Members were asked to consider at this time.

She then outlined the current position with regard to audit benchmarking, fraud reporting and revised audit reporting arrangements. Members' attention was drawn to the amended audit report template attached at Appendix B, together with the main changes and reasons why those changes were necessary as detailed at section 6.12.2 of her report.

At the request of the Chairman and for the benefit of new Members of the Committee, the Interim Audit Services Manager explained the definition relating to each level of assurance given in audit reports.

The Chairman then requested that the table at Section 6.14 of the report be included in future reporting arrangements.

A Member considered that the proposed audit reporting arrangements constituted a good and logical approach in principle.

RESOLVED – (1) That Report RD.19/11 be received, and progress made against the Strategic Audit Plan; together with the future service improvements relating to Audit Benchmarking and Fraud Reporting be noted.

(2) That the information relating to the adequacy and effectiveness of Audit Services be noted and agreed.

(3) That the Audit Committee had considered and agreed the revised audit reporting arrangements as detailed in Section 6.12 and illustrated in Appendix B to the report.

(4) That the Committee wished to place on record its appreciation of the work undertaken by the Interim Audit Services Manager, together with the support provided through the Audit Shared Service, which had resulted in a very positive outcome.

AUC.47/11 ANNUAL GOVERNANCE STATEMENT

The Financial Services Manager submitted report RD.23/11 providing the City Council's Annual Governance Statement for 2010/11. She informed Members that the Annual Governance Statement had been certified by the Council's S151 Officer, in accordance with statutory requirements, by 30 June 2011 and would be formally approved following completion of the audit process at the end of September.

An updated Action Plan was also attached which, in accordance with established practice, would be monitored and the updated status reported to Members at each meeting of the Committee. There were no new areas of risk arising from the Audit Reviews or from the Risk Registers that needed to be drawn to Members' attention.

RESOLVED – (1) That the Annual Governance Statement Action Plan, as appended to Report RD.23/11, and current position relating to each of the areas identified be noted.

(2) That the content of the 2010/11 Annual Governance Statement which would accompany the annual Statement of Accounts be noted.

[The meeting ended at 11.43 am]