Minutes

AUDIT COMMITTEE

30 April 2024

Meeting held at Committee Room 6 - Civic Centre, High Street, Uxbridge UB8 1UW

	Committee Members Present: John Chesshire (Chair), Councillors Reeta Chamdal (Vice-Chair), Nick Denys, Kishan Bhatt, June Nelson, and Tony Burles **Officers Present:** Andy Evans – Corporate Director of Finance, James Lake – Director - Pensions, Treasury and Statutory Accounts, Claire Baker – Head of Internal Audit and Risk Assurance, Alex Brown – Head of Counter Fraud, and Ryan Dell – Democratic Services Officer **Also Present:** Councillor Martin Goddard, Cabinet Member for Finance, Larisa Midoni, Ernst & Young, Stephen Reed, Ernst & Young, Kalthiemah Abrahams, Ernst & Young, and Debbie Hanson, Ernst & Young (virtual)
88.	**APOLOGIES FOR ABSENCE (***Agenda Item 1)* Apologies were received from Councillor Henry Higgins with Councillor Kishan Bhatt substituting.
89.	**DECLARATIONS OF INTEREST (***Agenda Item 2)* None.
90.	**TO CONFIRM THAT ALL ITEMS MARKED PART I WILL BE CONSIDERED IN PUBLIC AND THAT ANY ITEMS MARKED PART II WILL BE CONSIDERED IN PRIVATE (***Agenda Item 3)*
91.	**MINUTES OF THE MEETING HELD ON 12 FEBRUARY 2024 (***Agenda Item 4)* **RESOVLED: That the minutes of the meeting held on 12 February 2024 be approved as a correct record**
92.	**EY EXTERNAL AUDITORS' ITEM (***Agenda Item 5)* There were a number of items in this report.

Consultation
The government consultation aimed to clear the national audit backlog. The consultation had a number of phases. Phase one would focus on clearing audits for 2022-23 and prior periods by September of this year. Close-to-completion audits would be prioritised, while others may require an audit disclaimer. It was noted that Hillingdon would not have a 2022-23 Council audit. The government had not yet issued any guidance on audit opinions but it was emphasised that disclaimers were due to system resets, not underlying Council problems.

Phase two set future audit deadlines, aiming for normalcy by 2028-29. It was suggested that the audit deadline should be May 2025 for the 2023/24 audit, however officers and EY did not think that this was sensible as the audit period was too long and it also conflicted with other key pieces of work that both teams were doing at that time. This had been fed back to the government. It had been agreed with EY that both parties would work towards completing the audit around the November 2024 deadline. The consultation also suggested that local authorities should still publish their draft accounts at the end of May 2024.

2022-23 Value For Money Report
Despite the national reset affecting financial statement audits, value for money work continued. The value for money assessment for 2022-23 had been completed. Challenges included budget pressures, savings requirements, and an increasing DSG deficit were noted in the assessment.

No significant risks or weaknesses were identified, but financial sustainability challenges were noted. Continued focus was needed to maintain sustainability and sufficient reserves.

Members asked for clarity on the position of the Dedicated Schools Grant (DSG). There was a £23.5m deficit brought forward from 2021-22. No DSG funding was paid by the Department for Education (DfE) to the Council in 2023-24. Officers noted that discussions with the DfE continued regarding the safety valve agreement and deficit coverage. This issue cut across both the DfE and Department for Levelling Up, Housing and Communities (DLUHC). This was noted and Members suggested that it would be useful to have an update, possibly at the next Committee.

2022-23 Pension Fund Audit Results Report
Draft audit results for the 2022-23 pension fund audit were nearly complete, with no significant further delays expected. Accounts were in draft format, providing a true and fair view. An unqualified opinion was planned, once government issue guidance.

The going concern assessment covered the pension fund up to March 2026, providing sufficient coverage.

Membership data testing had been challenging this year but was completed.

On audit differences, a £2.7m difference had been identified. This was due to timing – accounts based on estimates versus updated information during the audit. An adjusted fair value classification point of £4.3m was flagged; discussions were planned for EY and the Council to discuss classifications next year as these were subjective in nature. An adjustment relating to fair value hierarchy and minor disclosure differences were noted.

	Membership data point testing had been conducted, focusing on age, gender and classification. There were discrepancies with five members, which were being followed up with Hampshire. These differences were not significant. The way membership numbers had been recorded had changed. Membership numbers were now disclosed as per the record without removing duplicates, aligning with the triennial report. Two members' declarations of interest were not received at the time of the audit but had since been received. Management should implement controls to ensure timely receipt of related party information. Overall, the report was positive, with only a small number of differences identified. Members thanked officers for their work and congratulated them on completing the audit process. <u>Audit Certificate 2021-22</u> The 2021-22 audit certificate had been received. The audit had been completed in September 2023 but EY could not issue the certificate until the National Audit Office had confirmed that no further work was required by an auditor. <u>2023-24 EY Council Audit Plan</u> There were two audit plans, one for the Council and one for the Pension Fund. Officers were working towards a November 2024 completion for the 2023-24 accounts for both audits. The audit plan for the Council audit for 2023-24 was provisional for two reasons. First, it had been developed in the context of the national reset proposed by the government. Second, while the consultation had been completed, auditors had yet to receive any indication of the policy or guidance to support the government's intentions. The plan may need adjustments based on future developments. The planning work scope and strategy were well advanced, but subject to potential material amendments. The plan outlined three phases: reset, recovery, and reform. The priority was the reset, which would be affected following the passing of legislation with a backstop date of September 2024. The recovery period will seek to rebuild assurances over a period of years to put the local audit system on a sustainable footing. The Audit Committee, as those charged with governance for the Council, played a crucial role. The audit cannot be successfully completed without robust draft financial statements; good quality working papers; and sufficient resources to support the audit process. The external audit process often acted as a line of defence, but it was essential that internal controls caught issues before reaching external auditors. The audit will focus on materiality and significant risks. Auditors will assess whether the Council had sufficient arrangements in place to receive assurance before the external audit. EY gave an overview of the risks identified from the audit planning process for 2023-24. There had not been any significant changes in risk compared to the last audit in 2021-22. The first risk was misstatements due to fraud and error. There were a range of procedures designed to respond to this. A specific risk under this umbrella was fraud risk related to revenue and expenditure recognition through inappropriate capitalisation of revenue expenditure. In local government, this related to Practice Note 10, which specified the need to consider fraud risks not only for revenue but also for expenditure.

Next, there was the significant risk of valuation of land and buildings valued under the depreciated replacement cost (DRC) method and the existing use value (EUV) method. Historically, there had been differences of specialist opinion in this area.

Next, there was the risk related to the recognition of infrastructure assets upon subsequent expenditure or replacement. This had been downgraded from ‘significant’ to ‘inherent risk’ in 2021-22. Although no misstatements were identified, the risk remained relevant due to implications for future arrangements as the Council transitioned from statutory instrument-based accounting to normal accounting for infrastructure assets.

The inherent risk around pension liability valuation was recurring and not new.

There was an inherent risk around valuation of council dwellings. While not typically identified as a significant risk, there was still an element of judgment involved in the valuation.

A new risk related to IFRS 16 disclosures. Although the new accounting standard for leases became effective from 2024-25, the Council was required to disclose its impact a year earlier. Qualitative and quantitative disclosures related to IFRS 16 would be assessed.

Planning materiality remained consistent with the 2021-22 audit, set at 1.8% of gross expenditure. Unaudited figures from 2023 were used as a starting point.

Performance materiality (applied at the account level) dropped from 75% in 2021-22 to 50% in 2023-24. This was primarily driven by the audit results from 2021-22 and it was taken into account that 2022-23 was not audited. The lowest level of materiality remained unchanged from 2021-22.

Members noted that they were interested in the disagreements between Internal Audit and External Audit and what those meant. Members noted that they were comfortable that those disagreements did not affect the fundamental financial reality of the Council. It was noted that all parties were happy to have any disagreements brought to the Audit Committee if necessary.

Members noted that a headline points or condensed summary in the report may be useful for substitute members.

Members asked when measuring financial performance and assessing risk factors, how did EY determine the yardsticks used to measure these, and how did the public know that these measures were fit for purpose. Officers summarised that there had been some debate on the materiality issue and the importance of setting that in context. Some of the issues that had arisen from previous audits, it was noted, did not actually impact on the Council’s bottom line – the general fund. There were a lot of grey areas around valuations. It was hoped that once the reset had passed there may be a simplification of the statement of accounts so that the public could better understand them.

The Cabinet Member for Finance was in attendance and noted an upcoming meeting with the external auditors, noting the importance of the progress on the national reset, which was a subject of concern.

It would be important to discuss the audit opinion in advance of 30 September. The government's guidance on audit opinions was crucial, and early discussions would allow for better preparation and understanding. Ensuring transparency and timely communication with stakeholders was essential.

The deadline for finalising the 2022-23 audit was 30 September, while the 2023-24 accounts had a deadline of May 2025. Completing the 2023-24 audit by November would mitigate any potential damage from the 2023-23 opinion. The Cabinet Member asked if the 2023-24 audit could be finalised and issued by November 2024. However, practical considerations, workload, and coordination with relevant parties may impact the timeline. The plan aimed to conclude the 2023-24 audit and issue the report by November 2024. The backstop date in the consultation was initially set for May 2025, but it may be brought forward to March 2025 to avoid clashing with the NHS reporting season. Completing the audit by November 2024 would allow the authority to get closer to a normal cycle more quickly, considering other priorities like budget setting.

The form of the audit opinion was crucial. While boilerplate opinions cannot be used, guidance and early engagement would help tailor the opinion to each authority's specific circumstances. The audit results report, due to be issued in September, should provide more flexibility for auditors to articulate the reasons behind any disclaimer of opinion.

The Cabinet Member also asked if there was the option to include some work on opening balances within the scope of the 2023-24 audit, which may mitigate the impact of not having a 2022-23 audit. In a corporate environment, when a disclaimer of opinion was issued, it typically took three years to rebuild assurances, especially related to opening balances. For the 2023-24 financial statements, the auditor would not have assurance over those opening balances due to the lack of a 2022-23 audit. However, the authority can work toward rebuilding those assurances in subsequent years. Guidance was awaited from either the Financial Reporting Council (FRC) or Department for Levelling Up, Housing and Communities (DLUHC) or National Audit Office (NAO) around what the expectations were in terms of rebuilding that assurance over opening balances.

Members asked how prepared the Council was for the implementation of the new IFRS16 standard. The new standard required organisations to bring most leases (including embedded leases within service contracts) onto the balance sheet. The Council needed to assess all its contracts to determine if they contained leases. For straightforward leases (e.g., leasing photocopy machines), assessment was relatively easy. For service contracts with embedded leases (where an asset is used as part of the service), it was more complex. The team was working with procurement to identify these embedded leases. Approximately 99% of these leases were expected to go on the balance sheet. EY had given a checklist to assist with this. The September deadline (for 2022-23) would not be affected because this risk pertained to the following year. The November deadline (for 2023-24) should also remain unaffected because it was a disclosure note rather than affecting the accounts directly.

The inherent risk was marked as red in the report to draw attention to it as a new risk. Inherent risk was lower in gradation compared to a significant risk. Inherent risks were typically related to new accounting standards that may impact the Council's accounts. There was no immediate consequence, it was about ensuring compliance and transparency.

In September 2023, approximately 960 audit opinions were outstanding across local

	government in England. This was the size of the backlog and is what prompted the government to address the issue. There were currently roughly 640 opinions outstanding. The point of the reset was that an incremental approach would not solve the backlog. Many other authorities likely faced similar challenges due to the system reset and the impact on audit timelines. The audit team had a relatively stable structure, including a team that dealt with the statement of accounts. Over the last 12 months, the team had developed a succession strategy, including apprentices to reinforce administrative tasks. Collaboration with colleagues from EY helped streamline processes and preparatory work. Challenges in the recruitment market were considered, and efforts were made to retain and develop existing staff. While confident at this point, challenges may emerge during the audit process. The November deadline for the 2023-24 audit was ambitious but feasible. The team had started the audit, and an agreed plan was in place. Ongoing engagement and constructive work with officers were essential. The audit team aimed to be as prepared as possible, but unforeseen issues could arise during the audit process. The audit fee was set by the Public Sector Audit Appointments (PSAA) based on competitive tendering. The fee covered the necessary resources, including specialists, to provide a robust opinion. While the audit team did not set the fee, they ensured the team was appropriately resourced to address the authority's risks. The team that had been put in place was going to support a robust audit opinion. <u>2023-24 EY Pension Fund Audit Plan</u> The next report discussed was the pension fund account outline plan for 2023-24. There was a general risk of misstatement due to fraud and error. There was a slight change to this because it was previously linked to incorrect posting of journals related to asset values and investment income. It had been determined that manipulation of investment income was the more likely area because there was so much triangulation for the valuation. The triangulation of figures from custodian and fund managers' reports reduced the opportunity for manipulation. The risk area of the valuation of complex Level 3 investments related to these investments being harder to value and they were considered higher risk due to their materiality. Increased judgement in the risk area of the classification of Level 2 and Level 3 investments lead to an elevated risk. Early work will be done to address this. The risk area of actuarial disclosures (IISA 26) involved estimates and were highly material. Specialist actuaries will assist in assessing them. Plan materiality was set at 1.8% of net assets, the highest level allowed for public sector pension funds. Performance materiality was set at 75% to account for relatively small errors. There was a change in the EY audit pension fund manager for the 2023-24 audit. **RESOLVED: That the Audit Committee noted this report**
93.	**INTERNAL AUDIT ANNUAL REPORT 2023/24 (***Agenda Item 6)*

Officers presented the internal audit annual report for 2023-24. The report was brought forward from the August meeting to assist in drafting the annual governance statement.

A total of 47 pieces of internal audit work were fully delivered as part of the 2023-24 internal audit plan. Field work for all planned work was completed by the year-end, despite initial vacancies and a new team. The work included 33 assurance reviews, 7 consultancy, and 7 grant claims. Six planned audit reports were in draft form at year-end.

Of the 33 assurance reviews, 21% were substantial, 42% reasonable, and 36% limited. The opinion for 2023-24 was limited assurance. This was based on the assurance reviews completed throughout the year and considered the scope of each review. A lot of work had been done looking at high risk areas and looking at the action plans. It also took into consideration any significant findings from the draft reports.

Several areas of the limited assurance reviews were in key areas of governance such as the risk management, workforce planning and facilities management.

Common themes included inconsistent governance arrangements due to ongoing transformation work. Poor data quality was identified due to reliance on manual records and outdated systems. The Council was addressing data quality issues in 2024-25. The report also covered follow-ups on recommendations and performance against key indicators.

The internal audit team had achieved significant progress despite starting from scratch and facing vacancies. The limited assurance opinion reflected the current context of ongoing transformation and governance adjustments.

Members asked what would be done to improve the opinion going forward. There was a lot of work already underway in terms of data quality and governance arrangements. A lot of the reviews in the plan for next year were to look into the details of those areas. This included early reviews to address these areas and embed recommendations.

The Cabinet Member for Finance congratulated the audit team on a total rebuild given that previously the Council had relied on outsourcing of internal audit. It was noted that there was some inevitability around governance arrangements taking time to settle down following transformation. 36% limited assurance was a subject for concern but in the current context it was not particularly surprising.

Members noted previous discussion around the new data system and asked how this was working out. Officers noted better responses on more recent reports due to quicker follow-ups. Previously there had been a backlog with a lot of change happening, and when people left their roles, sometimes recommendations were not handed over.

Officers put on record their thanks to the internal audit team for their swift takeover of audit matters.

On the face of it, limited assurance was not a good place to be. However, it was recognised that the audit service was identifying areas for improvement and also moving into areas that they may previously not have been involved in, adding their skills set to, for example, the transformation programme and the Oracle project.

It was noted that the Council had committed £10m in terms of the digital programme.

	The Chair summarised that it had been a good year considering where the audit service had started in terms of resourcing. They had delivered more work than in previous years and more rigorous internal audit work. When digging into higher risk areas, there was an inevitability of some limited assurance. The Chair further noted that it would have been good to have a table with the end of year KPI positions. **RESOLVED: That the Audit Committee noted the IA Annual Report for 2023-24**
94.	**INTERNAL AUDIT PROGRESS REPORT (***Agenda Item 7)* This report outlined the work completed since the previous Audit Committee. At lot of this fed into the annual report as it was currently only one month into the new financial year. Nine reviews had been completed since the last Audit Committee meeting. These reviews included one substantial (building safety standards), four reasonable (Payment Card Data Security Standard, Building Control Action Plan, Neglect (Children's), and Private Sector Housing), one advisory (fraud risk assessment in procurement), and three limited (social housing applications, fleet damage, and pool cars). Key findings in the limited assurance reports related to missing key documentation, reliance on manual processes, duplicate systems, and insufficient checks and challenges within different services. Seven draft reports were also prepared at year-end. The report outlined the planned work for the remainder of the year. The internal audit team was already ahead of last year's progress in terms of planning for audits. Six weeks in advance, planning for all audits had commenced. The team was working on a quality improvement action plan. This plan will address the new internal audit standards coming into effect. The new standard came into effect from January 2025, and specific guidance for the public sector will be incorporated by the end of March next year. The Chair asked what the scope of the substantial assurance report was. This was around building safety standards and looking at the action plan that was in place. The pool cars audit focused on the processes related to pool car usage. Concerns arose due to reliance on individual officers completing documentation (e.g. consent forms, damage assessments). Weaknesses were found in the documentation, including inconsistencies and incorrect recording of damage. Progress on fixing these issues was being monitored. Some items dropped off the 2023-24 internal audit work plan but were postponed to 2024-25. It was common practice to move items into Q1 due to year-end busyness. Areas like personal appraisals, overtime payments, and partnership working were still being addressed. The follow-up process was ongoing, and meetings will be held to get updates. There were no immediate concerns about the unknown status items. The capital program item with high and medium actions would be monitored. **RESOLVED: That the Audit Committee noted the IA progress since the last**

	meeting
95.	**RISK MANAGEMENT ANNUAL REPORT 2023/24 (***Agenda Item 8)* This report provided a summary of the risk management work that was completed during 2023-24. It was brought forward from the August meeting and included a summary of the risk register at year-end. There was a significant change at the beginning of the year with a big refresh of the corporate risk register and moving to a new risk management system. The new risk management system was now up and running. Place Directorate, Finance Directorate and the Digital Directorate had all had demonstrations. There were requests to complete the demonstrations with Children's Services Directorate, Adult Services & Health Directorate and the Central Services Directorate. Risk management was crucial for managing opportunities and threats to objectives. The Council's risk management policy provided a framework for: clear accountabilities and roles; prompt identification and assessment of risks; employee knowledge and skills in risk management; informed decision-making considering relevant risks; and evaluation of risk management impact. Several updates had been made to the risk register: Microsoft Word versions of Directorate Risk Registers had been replaced with a central Excel Risk Register. There was improved access for risk owners. A Digital Directorate Risk Register had been added, with services reallocated between directorates. Corporate risks had been aligned with strategic objectives through a Strategic Risk report. A new risk management system (JCAD) had been introduced for increased accountability and collaboration. Training and guidance were being prepared for system implementation. At year-end, there were 16 red-rated risks in the Corporate Risk Register. Place Directorate had the highest number of risks (though was not necessarily the most risky). 13 unscored risks (down from 24) were being addressed. 5 risks not reviewed within the last 6 months were raised at the Corporate Risk Management Group and were being addressed. Members asked what was being done to enhance consistency across the authority. Officers were not transferring everything from the excel spreadsheet to JCAD straight away and were running training sessions within individual services to make sure that they were reflecting their risks. While currently, a lot of risks were recorded at a very high level, such as one big risk around cyber security, these could be broken down into a larger number of smaller risks. The report noted an aspiration to move to a risk defined level of maturity, and Members asked if there would be a more formal plan to achieve this. Currently the focus was on getting risks recorded on the register. Officers were also looking at how to embed KPI information. Members asked for clarity on the corporate risks brought forward from 2022-23 and new risks in 2023-24. There was a big refresh moving from Q1 to Q2 of 2023-24. A further three risks were added at the end of Q4. When the risk management progress report was presented at each Audit Committee, this would list all new risks that had been added since the previous meeting. **RESOLVED: That the Audit Committee noted the Risk Management Annual**

	Report and progress to improve the risk management arrangements
96.	**STRATEGIC RISK REPORT (***Agenda Item 9)* The final paper was the Strategic Risk report. This was introduced at the previous Audit Committee. There had been no significant changes since the last meeting. The risks had been added to JCAD and officers were training up members of CMT on the system. Furthermore, officers were working with digital and business intelligence to incorporate risk KPIs into the dashboard, and other service level KPIs were embedded as well. **RESOLVED: That the Audit Committee noted the Strategic Risk Report and provided feedback on the content and level of assurance received.**
97.	**COUNTER FRAUD PROGRESS REPORT Q4 2023/24 (***Agenda Item 10)* It was noted that an addendum had been issued to update Appendix B. The Counter Fraud team continued to focus on areas of high risk, particularly around frontline demand-led services. Proactive and reactive activities during Q4 had led to approximately £2 million in savings, bringing the year-to-date total savings to £11.2 million. In housing, efforts had focused on tenancy fraud, resulting in the recovery of 23 properties in Q4 (total of 103 for the year) and the closure of 16 emergency accommodation units due to non-occupation (total of 42 for the year). Both of these year-end figures were the highest the team had ever achieved in a single year. Efforts to maximise income included identifying eight businesses undeclared for rates and 30 “beds in sheds” not listed for council tax, resulting in approximately £543,000 of additional income. Refreshing the fraud risk register was a key priority. A fraud awareness campaign would commence, starting in Adult Social Care, equipping staff to spot and report fraud. Sustaining performance from last year into this year was crucial. Transitioning from narrative progress reports to dashboard reporting using tools like Power BI was underway. Members asked and officers noted that quantifying overall liabilities or losses due to fraud or cyber fraud was challenging. A common rule of thumb suggested that fraud or loss within a budget could range from 0.5% to 5%. While proactive activity and process improvements help, accurately assessing unknown losses remained difficult. Members congratulated the team on their achievements. It was noted that the Counter Fraud team was currently the highest contributor to the housing stock. It was encouraging that the Counter Fraud and Internal Audit teams were working well together. The team collaborated with other departments (e.g. private sector housing, planning enforcement) to address beds in sheds and other fraud-related issues. Further discussions with officers were planned to enhance efforts in this area.

	RESOLVED: That the Audit Committee: 1. **Noted the Counter Fraud Progress Report for 2023-24 Quarter 4; and** 2. **Suggested any comments/ amendments**
98.	**COUNTER FRAUD ANNUAL OPERATIONAL PLAN FOR 2024/25 (***Agenda Item 11)* The report provided an overview of how the counter-fraud team operated, including its strategic approach and operational functions. It highlighted alignment with internal audit and collaborative efforts. The refreshed fraud risks faced by the Council were outlined in Appendix A. Appendix B set out the operational work plan. The work plan focused on three main frontline service areas: Revenue, Social Care, and Housing. Synergies existed between Counter Fraud efforts and Internal Audit activities. A key priority was ramping up activity in social care, including fraud awareness discussions and consultancy work. Members asked and officers noted that Social Care was a complex area, and the Counter Fraud team acknowledged that it was not the expert in this field. Stakeholder engagement, fraud awareness, and consultancy work will help understand risks and identify necessary actions. Decisions related to criminal cases or protecting against loss will involve collaboration with Social Care experts. Members asked and officers noted that the London Counter Fraud Hub collaborated with other councils in the region. There was also a London Borough Fraud Investigation Group, which included an executive board that had three members from Hillingdon. The hub shared information, worked jointly, and shared resources with other councils. The hub had set high standards and received awards. It focused on fraud prevention, detection, and recovery. Challenges included aligning priorities across different boroughs. In-house data matching and sharing contributed to detecting fraud (e.g., identifying deceased tenants). The team structure was stable, with one Counter Fraud apprenticeship vacancy. The plan was to transition a trainee into the apprenticeship role after completing their accountancy degree. The focus was on doing effective work rather than just meeting targets. The team aimed to sustain its successful performance from the previous year. **RESOLVED: That the Audit Committee:** 1. **Noted the Counter Fraud Annual Operational Plan for 2024-25; and** 2. **Suggested any amendments/ comments.**
99.	**AUDIT COMMITTEE WORK PROGRAMME (***Agenda Item 12)* Officers noted that the work programme outlined the meeting dates for 2024-25.

	Officers would draft a work programme for the year, which would be shared ahead of the next meeting. **RESOLVED: That the Audit Committee:** **1. Confirmed the dates for Audit Committee meetings; and** **2. Made suggestions for future agenda items, working practices and/ or reviews**
	The meeting, which commenced at 5.15 pm, closed at 7.00 pm.

These are the minutes of the above meeting. For more information on any of the resolutions please contact Democratic Services on 01895 277655. Circulation of these minutes is to Councillors, Officers, the Press and Members of the Public.