

Report Title:	<b>Appointment of Independent Persons to the Audit and Governance Committee</b>
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Councillor Hilton, Cabinet Member for Asset Management & Commercialisation, Finance and Ascot
Meeting and Date:	Audit and Governance Committee – 16 February 2023
Responsible Officer(s):	Adele Taylor, Executive Director, Resources Andrew Vallance, Head of Finance
Wards affected:	All

## **REPORT SUMMARY**

*The report recommends the appointment of up to two independent members of the Committee, in line with CIPFA guidance and forthcoming Government legislation. This report follows on from the briefing note on the Redmond Review discussed at the September 2022 meeting of this Committee.*

### **1. DETAILS OF RECOMMENDATION(S)**

#### **RECOMMENDATION:**

##### **1.1 That Audit and Governance Committee recommends to Council:**

- a) **The appointment of up to two non-voting independent persons to the Audit and Governance Committee for a period of three years, commencing 1<sup>st</sup> July 2023 and that the Constitution be amended accordingly;**
- b) **Authority is delegated to the Interim Chief Executive to establish a cross party selection panel, to advertise the positions and make the appointments.**

##### **1.2 That Audit and Governance Committee considers whether an allowance should be paid to the independent persons, and if so, make such a recommendation to Council.**

##### **1.3 That Audit and Governance Committee approves the role profile at Appendix A.**

### **2. REASON(S) FOR RECOMMENDATION(S) AND OPTIONS CONSIDERED**

#### **2.1 To comply with the latest CIPFA guidance on audit committees.**

## Options

**Table 1: Options arising from this report**

<b>Option</b>	<b>Comments</b>
To agree appointment of independent members of the Committee <b>This is the recommended option</b>	This is the preferred option for the reasons set out in the report
To not agree the appointment of independent members	This would be counter to current CIPFA guidance and likely future legislation.

### **3 BACKGROUND**

- 3.1 In June 2022 the Chartered Institute of Public Finance and Accountancy (CIPFA) updated its position statement on audit committees in local authorities.
- 3.2 The position statement recommends that local authorities appoint at least two co-opted independent members to their audit committee, This recommendation addresses concerns raised in Sir Tony Redmond’s 2020 Independent Review into the Oversight of Local Audit and the Transparency of Local Authority Financial Reporting which recommended “consideration being given to the appointment of at least one independent member, suitably qualified, to the Audit Committee”.
- 3.3 In response to the Redmond review, the Government issued a consultation document. The consultation outcome document included the following statement:  
“...based on the consultation feedback, we will be making Audit Committees, with at least one independent member, a mandatory requirement, once Parliamentary time allows. We will continue to consult with partners on how this should be implemented. In the intervening period, the Government would encourage local bodies to establish their arrangements in line with CIPFA’s guidance, including appointing independent members.”

#### **Main Issues**

- 3.4 The Audit and Governance Committee should be independent of executive decision-making and be able to provide objective oversight. It should have sufficient importance that its recommendations and opinions carry weight and have influence with the leadership team and those charged with governance.
- 3.5 To bolster its standing further, it is proposed to co-opt up to two suitably qualified and experienced independent persons who have specialist knowledge and insight, which, when partnered with elected members’ knowledge of working practices and procedures, will add to the deliberations of, and the overall effectiveness of the Audit and Governance Committee.
- 3.6 The appointment of independent persons is supported by the statutory officers of the Council.

- 3.7 The benefits of appointing an independent person include:
- Bringing a new approach to committee discussion through the injection of a fresh perspective and challenge
  - Bringing additional knowledge and expertise to the committee
  - The Council accepting that strong and robust independent challenge to its internal control framework and wider governance processes, including financial reporting, risk management and the work of internal audit, will increase its effectiveness
  - Reinforcing the political neutrality of the committee; and
  - Maintaining continuity and corporate memory for the committee where its membership is affected by the electoral cycle.
- 3.8 Independent appointments also send a powerful message to the electorate about both the openness of the Council and the independence of the committee.
- 3.9 There are a number of potential pitfalls in the appointment of an independent person that need to be considered. These include:
- The potential over-reliance on the independent person by other committee members which can lead to a lack of engagement across the full committee
  - The independent person lacking organisational knowledge or context when considering reports
  - The effort that will be required from both the independent person and officers/staff to establish effective working relationships and establish appropriate protocols for briefings and access to information
  - Finding that despite undertaking a rigorous appointments process, the persons appointed are not suited to the role, requiring the selection process to be repeated; and
  - There being insufficient suitable applicants for the role.
- 3.10 The independent persons would be co-opted members of the Audit and Governance Committee and have no voting rights.

### **Appointment Process**

- 3.11 The constitution does not currently allow for independent persons to be appointed to the committee. It would need to be amended to allow for their inclusion
- 3.12 In order to avoid any delay in the appointments process it is recommended that the Committee requests Council at its meeting 25<sup>th</sup> April 2023 to delegate arrangements for the appointment of independent co-opted persons to the Audit and Governance Committee, with the selection process delegated to the Interim Chief Executive/Chief Executive, in consultation with a cross party selection panel.

- 3.13 Recruitment would be on a competitive basis, including an open advertisement and interviews. A draft role profile is attached as **Appendix A**.
- 3.14 It is suggested that the Interim Chief Executive/Chief Executive is given delegated powers to undertake the appointment process.
- 3.15 The Committee's next meeting is due to be held on 30<sup>th</sup> May 2023. It is suggested that the appointment process should aim to be concluded ahead of that meeting.

### **Allowance**

- 3.16 The independent persons would be reimbursed reasonable travelling and subsistence expenses. A decision needs to be made as to whether or not an annual allowance should also be paid. To meet the proposed timetable, any allowance would need to be agreed at the 25<sup>th</sup> April 2023 full Council meeting.
- 3.17 In order to attract people of the right calibre and with the necessary skills, it is suggested that an allowance is paid.

## **4 FINANCIAL DETAILS / VALUE FOR MONEY**

- 4.1 The only financial cost would be the allowances paid to independent members.

## **5 LEGAL IMPLICATIONS**

- 5.1 Section 102(3) of the Local Government Act 1972 stipulates that a committee which discharges a function of the Council can include co-opted members
- 5.2 Section 13(1) of the Local Government and Housing Act 1989 provides that a co-opted member of a committee established under section 102 of the Local Government Act 1972 as a committee that is discharging the functions of the Council, must be a non-voting member.
- 5.3 The Audit and Governance Committee discharges some functions of the Council (the review and approval of the annual statements of accounts and the approval of the Annual Governance Statement). Therefore, whilst co-opted members can be appointed to the Committee, they are unable to be given voting rights. Their involvement would be in a consultative manner, with their views being taken into account by voting members of the Committee.
- 5.4 The Constitution will need to be amended to allow for the co-option of independent persons to the Audit and Governance Committee. It is proposed that the Committee's terms of reference be amended to allow for the appointment of up to two co-opted independent, non-voting members.
- 5.5 The Local Authorities (Members' Allowances) (England) Regulations 2003 permit the Council to pay an allowance to a co-opted member of a committee.

## **6 RISK MANAGEMENT**

- 6.1 The appointment of independent members should improve oversight of the Council's risk management arrangements.

## **7 POTENTIAL IMPACTS**

- 7.1 Equalities. An Equality Impact Assessment is attached as **Appendix B**. A screening assessment has been completed which indicates the proposal does not have any equality impacts.
- 7.2 Climate change/sustainability. There are no impacts as a consequence of the decision.
- 7.3 Data Protection/GDPR. No personal data has been processed.

## **8 CONSULTATION**

- 8.1 The Interim Chief Executive, Section 151 Officer, the Monitoring Officer and the Deputy Monitoring Officer have been consulted on the report.

## **9 TIMETABLE FOR IMPLEMENTATION**

- 9.1 By 1 July 2023

## **10 APPENDICES**

- 10.1 Appendix A – Draft role profile
- 10.2 Appendix 2 - EQIA

## **11 BACKGROUND DOCUMENTS**

CIPFA Audit Committee Position Statement 2022

<https://www.cipfa.org/-/media/Files/Services/Support-for-audit-committees/CIPFA-Audit-Committee-Position-Statement-2022.pdf>

Government Response to Local Audit Framework technical consultation

<https://www.gov.uk/government/consultations/local-audit-framework-technical-consultation/outcome/government-response-to-local-audit-framework-technical-consultation>

The Redmond Review

<https://www.gov.uk/government/publications/local-authority-financial-reporting-and-external-audit-independent-review>

Audit and Governance Committee, September 2022 Briefing Note

## 12 CONSULTATION

Name of consultee	Post held	Date sent	Date returned
<i>Mandatory: Statutory Officers (or deputies)</i>			
Adele Taylor	Executive Director of Resources/S151 Officer	6/2/23	8/2/23
Emma Duncan	Director of Law and Strategy / Monitoring Officer	6/2/23	8/2/23
<i>Deputies:</i>			
Andrew Vallance	Head of Finance (Deputy S151 Officer)	Report Author	
Elaine Browne	Head of Law (Deputy Monitoring Officer)	6/2/23	
<i>Others:</i>			
Tony Reeves	Interim Chief Executive	6/2/23	7/2/23

Confirmation relevant Cabinet Member(s) consulted	Cabinet Member for Asset Management & Commercialisation, Finance and Ascot	Yes
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## REPORT HISTORY

Decision type:	Urgency item?	To follow item?
Audit and Governance Committee for Recommendation to full Council	No	No

Report Author:  
 Andrew Vallance, Head of Finance [andrew.vallance@rbwm.gov.uk](mailto:andrew.vallance@rbwm.gov.uk)

## **Draft Role Profile**

### **Audit and Governance Committee Independent Person**

The Audit and Governance Committee is a key component of RBWM's corporate governance framework. The Committee reports to full Council and its purpose is to provide those charged with governance independent assurance of the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and governance processes. The Committee also approves the annual statutory statement of accounts and associated documents on behalf of full Council. It plays a key role in overseeing internal and external audit.

We are looking to recruit a person who has both a desire to serve the local community, has knowledge of local government finance and who can demonstrate an ability to establish good working relationships with councillors and managers.

The independent person will support the Council's Audit and Governance Committee in its role of providing assurance to the elected members of RBWM, its citizens and stakeholders.

The Committee assists the Council by:

- Supporting good governance, strong financial management and effective internal and external audit
- Providing independent assurance on the adequacy of the internal control and governance arrangements within the Council
- Recommending the adoption of the Council's annual governance statement
- Reviewing and approving the financial statements

### **Job Purpose**

As part of the Audit and Governance Committee your role will be:

- To be an independent source of support for the committee providing independent challenge and scrutiny of the reports presented to it
- To assist the Committee with scrutinising the annual Statement of Accounts prior to their approval
- To review the Council's corporate governance arrangements
- To receive reports and presentations from the Council's internal auditors, considering the main issues identified and monitoring management actions in response
- To receive and consider the external auditor's annual letter and relevant reports
- To consider the effectiveness and adequacy of the Council's risk management arrangements, the control environment and associated anti-fraud and anti-corruption arrangements
- To consider the adequacy of the action being taken by management on risk related issues identified by auditors and inspectors

## Qualifications and Experience

The independent person should be able to demonstrate their independence from the Council, and should:

- Hold a professional or management qualification, for example in accountancy, internal audit, risk management or law; or
- Have relevant direct and recent experience of managing or working in a similar service area gained working in or with a large or public sector organisation; ideally with experience of serving on a committee or board.

## Knowledge

The independent person should have knowledge of two or more of the following areas:

- Local Government including:-
  - Major functions
  - Challenges
  - Governance structures and processes; and
  - Respective roles of members, officers and external parties
- The role and purpose of audit committees
- Corporate governance including:-
  - The seven principles of the CIPFA/Solace Framework; and
  - The requirements of the Annual Governance Statement
- Financial Management including:-
  - Principles of good financial management; and
  - The financial statements the Council must produce
- Internal audit including:-
  - The key principles of Public Sector Internal Audit Standards (PSIAS) and the Local Government Application Note (LGAN)
- External audit including:-
  - The role and functions of the external auditor
  - The key reports and assurances that the external auditor provides; and
  - Arrangements for appointment to and quality monitoring of the role
- Risk Management including:-
  - The principles of risk management
  - The principles of good fraud risk management practice; and
  - The main areas of fraud and corruption risk for local authorities
- Ethical standards including:-
  - The Seven Principles of Public Life



## **Skills and Qualities**

We are looking for people who have:

- A high level of integrity and inspire public confidence
- Ability to be objective, independent and impartial
- Knowledge and understanding of local government finances, risk management, corporate governance, and the roles of internal and external audit
- Good analytical skills and the ability to scrutinise financial information and processes and to challenge appropriately
- Good communication skills and the ability to contribute to discussions and ask questions
- The ability to work effectively within a team and build good relations with others in a committee setting
- A respect for confidentiality
- The ability to deal with issues of a sensitive nature in a diplomatic manner
- Knowledge/experience of local government or some other aspects of the public sector and/or of large, complex organisations at a senior level
- An awareness of the issues currently facing local government.

## **Eligibility for Appointment**

In order to apply, you must have a local connection and/or live or carry out the main part of your work within the county of Berkshire.

You shall be required to abide by the Members Code of Conduct during the term of your employment.

## **Disqualification**

Section 104 of the Local Government Act 1972 prohibits the Council appointing any person who is disqualified from being a member of the authority by virtue of section 80 of the same act. In addition, the Council has also added further disqualification criteria.

You will not be appointed as an Independent Person if you:

- Are a member or co-opted member or officer of the Council or a parish/town council in the Council's area
- Are a relative, or close friend of such a person
- Have been a member or co-opted member or officer of the Council or a parish/town council in the Council's area in the previous 5 years
- Have been convicted of any offence that has resulted in a sentence of imprisonment of 3 months or more
- Are an undischarged bankrupt
- Have significant business dealings with the Council

- Are actively engaged in a political party
- Have a proven history of vexatious and/or frivolous complaints against RBWM or be in debt or dispute
- Are a holder of a significant office in an organisation being grant aided or supported by the Council.

### **Commitment**

The Audit and Governance Committee usually meets 5 times a year and you will be expected to attend these evening meetings in person. Meetings are generally held at Maidenhead Town Hall and last around 2 hours, starting at 7pm.

Taking into account reading and preparation time and attendance at the meeting itself, a commitment of an average of 5 hours a meeting is envisaged.

The appointed person will also be required to attend training events that are organised for the Audit and Governance Committee.

### **Remuneration**

*To be updated following Committee decision*

The Independent Person will not be an employee of RBWM.

An allowance of £xxx per annum is payable. Reasonable travel expenses (where this is within the Berkshire area) would also be reimbursed.

### **How to apply**

tbc

# ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

## EQUALITY IMPACT ASSESSMENT

### EqIA : Appointment of Independent Members to Audit & Governance Committee

#### Essential information

Items to be assessed: (please mark 'x')

Strategy		Plan	x	Project		Service procedure	
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Responsible officer	Andrew Vallance	Service area	Finance	Directorate	Resources
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<b>Stage 1: EqIA Screening (mandatory)</b>	Date created: 8/2/23	<b>Stage 2 : Full assessment (if applicable)</b>	Date created : NA
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Approved by Head of Service / Overseeing group/body / Project Sponsor:

*"I am satisfied that an equality impact has been undertaken adequately."*

Signed by (print): Andrew Vallance

Dated: 8/2/2023

# ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

## EQUALITY IMPACT ASSESSMENT

### **EqlA : Appointment of Independent Members to Audit & Governance Committee**

#### **Guidance notes**

##### **What is an EqlA and why do we need to do it?**

The Equality Act 2010 places a 'General Duty' on all public bodies to have 'due regard' to:

- Eliminating discrimination, harassment and victimisation and any other conduct prohibited under the Act.
- Advancing equality of opportunity between those with 'protected characteristics' and those without them.
- Fostering good relations between those with 'protected characteristics' and those without them.

EqlAs are a systematic way of taking equal opportunities into consideration when making a decision, and should be conducted when there is a new or reviewed strategy, policy, plan, project, service or procedure in order to determine whether there will likely be a detrimental and/or disproportionate impact on particular groups, including those within the workforce and customer/public groups. All completed EqlA Screenings are required to be publicly available on the council's website once they have been signed off by the relevant Head of Service or Strategic/Policy/Operational Group or Project Sponsor.

##### **What are the "protected characteristics" under the law?**

The following are protected characteristics under the Equality Act 2010: age; disability (including physical, learning and mental health conditions); gender reassignment; marriage and civil partnership; pregnancy and maternity; race; religion or belief; sex; sexual orientation.

##### **What's the process for conducting an EqlA?**

The process for conducting an EqlA is set out at the end of this document. In brief, a Screening Assessment should be conducted for every new or reviewed strategy, policy, plan, project, service or procedure and the outcome of the Screening Assessment will indicate whether a Full Assessment should be undertaken.

##### **Openness and transparency**

RBWM has a 'Specific Duty' to publish information about people affected by our policies and practices. Your completed assessment should be sent to the Strategy & Performance Team for publication to the RBWM website once it has been signed off by the relevant manager, and/or Strategic, Policy, or Operational Group. If your proposals are being made to Cabinet or any other Committee, please append a copy of your completed Screening or Full Assessment to your report.

##### **Enforcement**

Judicial review of an authority can be taken by any person, including the Equality and Human Rights Commission (EHRC) or a group of people, with an interest, in respect of alleged failure to comply with the general equality duty. Only the EHRC can enforce the specific duties. A failure to comply with the specific duties may however be used as evidence of a failure to comply with the general duty.

**ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD**  
**EQUALITY IMPACT ASSESSMENT**

**EqlA : Appointment of Independent Members to Audit & Governance Committee**

**Stage 1 : Screening (Mandatory)**

**1.1 What is the overall aim of your proposed strategy/policy/project etc and what are its key objectives?**

That Audit and Governance Committee recommends to Council:

- a) The appointment of up to two non-voting independent persons to the Audit and Governance Committee for a period of three years, commencing 1<sup>st</sup> July 2023 and that the Constitution be amended accordingly;
- b) Authority is delegated to the Interim Chief Executive to establish a cross party selection panel, to advertise the positions and make the appointments.

1.2 That Audit and Governance Committee considers whether an allowance should be paid to the independent persons, and if so, make such a recommendation to Council.

1.3 That Audit and Governance Committee approves the role profile at Appendix A.

# ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

## EQUALITY IMPACT ASSESSMENT

### **EqlA : Appointment of Independent Members to Audit & Governance Committee**

**1.2 What evidence is available to suggest that your proposal could have an impact on people (including staff and customers) with protected characteristics? Consider each of the protected characteristics in turn and identify whether your proposal is Relevant or Not Relevant to that characteristic. If Relevant, please assess the level of impact as either High / Medium / Low and whether the impact is Positive (i.e. contributes to promoting equality or improving relations within an equality group) or Negative (i.e. could disadvantage them). Please document your evidence for each assessment you make, including a justification of why you may have identified the proposal as “Not Relevant”.**

# ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

## EQUALITY IMPACT ASSESSMENT

### EqlA : Appointment of Independent Members to Audit & Governance Committee

Protected characteristics	Relevance	Level	Positive/negative	Evidence
<b>Age</b>	Not Relevant			
<b>Disability</b>	Not Relevant			
<b>Gender re-assignment</b>	Not Relevant			
<b>Marriage/civil partnership</b>	Not Relevant			
<b>Pregnancy and maternity</b>	Not Relevant			
<b>Race</b>	Not Relevant			
<b>Religion and belief</b>	Not Relevant			
<b>Sex</b>	Not Relevant			
<b>Sexual orientation</b>	Not Relevant			

# ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

## EQUALITY IMPACT ASSESSMENT

### EqlA : Appointment of Independent Members to Audit & Governance Committee

#### Outcome, action and public reporting

Screening Assessment Outcome	Yes / No / Not at this stage	Further Action Required / Action to be taken	Responsible Officer and / or Lead Strategic Group	Timescale for Resolution of negative impact / Delivery of positive impact
Was a significant level of negative impact identified?	No	Not at this stage		
Does the strategy, policy, plan etc require amendment to have a positive impact?	No	Not at this stage		

If you answered **yes** to either / both of the questions above a Full Assessment is advisable and so please proceed to Stage 2. If you answered “No” or “Not at this Stage” to either / both of the questions above please consider any next steps that may be taken (e.g. monitor future impacts as part of implementation, re-screen the project at its next delivery milestone etc).



**ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD**  
**EQUALITY IMPACT ASSESSMENT**

**EqlA : Appointment of Independent Members to Audit & Governance Committee**

**Stage 2 : Full assessment**

**2.1 : Scope and define**

**2.1.1 Who are the main beneficiaries of the proposed strategy / policy / plan / project / service / procedure? List the groups who the work is targeting/aimed at.**

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**2.1.2 Who has been involved in the creation of the proposed strategy / policy / plan / project / service / procedure? List those groups who the work is targeting/aimed at.**

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# ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

## EQUALITY IMPACT ASSESSMENT

### EqlA : Appointment of Independent Members to Audit & Governance Committee

#### 2.2 : Information gathering/evidence

**2.2.1 What secondary data have you used in this assessment?** *Common sources of secondary data include: censuses, organisational records.*

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**2.2.2 What primary data have you used to inform this assessment?** *Common sources of primary data include: consultation through interviews, focus groups, questionnaires.*

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# ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

## EQUALITY IMPACT ASSESSMENT

### EqlA : Appointment of Independent Members to Audit & Governance Committee

Eliminate discrimination, harassment, victimisation

Protected Characteristic	Advancing the Equality Duty : Does the proposal advance the Equality Duty Statement in relation to the protected characteristic (Yes/No)	If yes, to what level? (High / Medium / Low)	Negative impact : Does the proposal disadvantage them (Yes / No)	If yes, to what level? (High / Medium / Low)	Please provide explanatory detail relating to your assessment and outline any key actions to (a) advance the Equality Duty and (b) reduce negative impact on each protected characteristic.
Age					
Disability					
Gender reassignment					
Marriage and civil partnership					
Pregnancy and maternity					
Race					
Religion and belief					
Sex					
Sexual orientation					

# ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

## EQUALITY IMPACT ASSESSMENT

### EqlA : Appointment of Independent Members to Audit & Governance Committee

#### Advance equality of opportunity

Protected Characteristic	Advancing the Equality Duty : Does the proposal advance the Equality Duty Statement in relation to the protected characteristic (Yes/No)	If yes, to what level? (High / Medium / Low)	Negative impact : Does the proposal disadvantage them (Yes / No)	If yes, to what level? (High / Medium / Low)	Please provide explanatory detail relating to your assessment and outline any key actions to (a) advance the Equality Duty and (b) reduce negative impact on each protected characteristic.
Age					
Disability					
Gender reassignment					
Marriage and civil partnership					
Pregnancy and maternity					
Race					
Religion and belief					
Sex					
Sexual orientation					

# ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

## EQUALITY IMPACT ASSESSMENT

### EqlA : Appointment of Independent Members to Audit & Governance Committee

#### Foster good relations

Protected Characteristic	Advancing the Equality Duty : Does the proposal advance the Equality Duty Statement in relation to the protected characteristic (Yes/No)	If yes, to what level? (High / Medium / Low)	Negative impact : Does the proposal disadvantage them (Yes / No)	If yes, to what level? (High / Medium / Low)	Please provide explanatory detail relating to your assessment and outline any key actions to (a) advance the Equality Duty and (b) reduce negative impact on each protected characteristic.
Age					
Disability					
Gender reassignment					
Marriage and civil partnership					
Pregnancy and maternity					
Race					
Religion and belief					
Sex					
Sexual orientation					

**2.4 Has your delivery plan been updated to incorporate the activities identified in this assessment to mitigate any identified negative impacts? If so please summarise any updates.**

*These could be service, equality, project or other delivery plans. If you did not have sufficient data to complete a thorough impact assessment, then an action should be incorporated to collect this information in the future.*

**ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD**

**EQUALITY IMPACT ASSESSMENT**

**EqlA : Appointment of Independent Members to Audit & Governance Committee**