

Annual Governance Report

Bracknell Forest Council

Audit 2008/09

Date September 2009

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Status of our reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
 - any third party.
-

Ladies and Gentlemen

2008/09 Annual Governance Report

I am pleased to present my report on the results of my audit work for 2008/09.

A draft of the report was discussed and agreed with the Chief Executive on 21 September 2009, and the Chief Officer Financial Services on behalf of the Borough Treasurer on 9 September 2009 and has been updated since as issues have been resolved.

The report sets out the key issues that you should consider before I complete the audit.

It asks you to:

- consider the matters raised in the report before approving the financial statements;
- take note of the adjustments to the financial statements which are set out in this report (Appendix 2);
- approve the letter of representation on behalf of the Council before I issue my opinion and conclusion (Appendix 4); and
- agree your response to the proposed action plan (Appendix 6).

Yours faithfully

Phil Sharman
District Auditor
Date 29 September 2009

Key messages

This report summarises the findings from the 2008/09 audit which is substantially complete. It includes the messages arising from my audit of your financial statements and the results of the work I have undertaken to assess how well you use and manage your resources to deliver value for money and better and sustainable outcomes for local people.

Financial Statements	Results
Unqualified audit opinion	Yes
Financial statements free from material error	Yes
Adequate internal control environment	Yes
Use of resources	Results
Unqualified value for money conclusion	Yes

Audit opinion

- 1 I intend to issue an unqualified opinion on the financial statements.

Financial statements

- 2 The financial statements have been updated for agreed audit adjustments. The revised statements present fairly the financial position of the Council for the year and comply with relevant legal and regulatory requirements and the Statement of Recommended Practice on Local Authority Accounting.
- 3 We have scheduled the adjusted errors in the appendix to the report for your attention.

Use of resources

- 4 We propose issuing an unqualified conclusion on the Council's arrangements for securing economy, efficiency and effectiveness in the use of resources.

Audit Completion

- 5 I do not propose to exercise any of my formal audit powers. I therefore propose to certify completion of the audit upon closure of the next steps set out in this report.

Next steps

This report identifies the key messages that you should consider before I issue my financial statements opinion, value for money conclusion, and audit closure certificate. It includes only matters of governance interest that have come to my attention in performing my audit. My audit is not designed to identify all matters that might be relevant to you.

6 I ask the Governance and Audit Committee to:

- consider the matters raised in the report before approving the financial statements;
- take note of the adjustments to the financial statements which are set out in this report (Appendix 2);
- take note of the VFM Conclusion;
- approve the letter of representation on behalf of the Council before I issue my opinion and conclusion (Appendix 4); and
- agree your response to the proposed action plan (Appendix 6).

7 Before concluding the audit I will need to update our audit fee. We are discussing with the Borough Treasurer a modest additional audit fee due to the following:

- I have carried out work assessing the Council's progress in strengthening its procurement arrangements following my recommendation last year under section 11 of the Audit Commission Act 1998
- the changes in Chief Accountant have led to a larger number of queries and adjustments than anticipated. In addition as the interim appointment left the Council in advance of the main audit of the Statement of Accounts, it has taken longer to resolve issues than anticipated. We have therefore needed additional time to complete our audit
- the papers supporting capital and fixed assets entries did not initially provide a clear audit trail.

8 I will summarise the outcome of all audit matters for the 2008/09 financial year in the Annual Audit Letter.

Financial statements

The Council's financial statements and annual governance statement are important means by which the Council accounts for its stewardship of public funds. As Council members you have final responsibility for these statements. It is important that you consider my findings before the financial statements are authorised for issue and the annual governance statement.

Opinion on the financial statements

- 9 Subject to satisfactory clearance of outstanding matters, I plan to issue an audit report including an unqualified opinion on the financial statements. Appendix 1 contains a copy of my draft audit report.

Errors in the financial statements

- 10 This was a challenging year for the Council with the departure of the Chief Accountant. The Council responded by making an interim appointment to ensure statutory deadlines for publishing the Statement of Accounts could be met. Now that a permanent appointment is in place the Council needs to ensure that the closedown process is fully reviewed to inform plans for 2009/10.
- 11 Many authorities look to comply with capital accounting requirements by using dedicated fixed assets systems as part of general ledger systems. The Council however maintains spreadsheets to support fixed assets entries. These spreadsheets are updated only at the year end with capital expenditure incurred and therefore do not provide a reconciling control to the general ledger during the year. They were not straightforward to follow through and do not contain all the information required by the Statement of Recommended Practice (the SoRP). This issue will become more pressing with the introduction of IFRS (International Financial Reporting Standards).

Recommendation

- R1 Ensure the closedown process is reviewed. As part of this build in time to review for quality and consistency prior to the Statements being authorised for issue.
- R2 Establish fixed assets accounting records which allow full compliance with the Statement of Recommended Practice (the SoRP). Update these records during the year. Improve the audit trail for fixed assets entries.

Material weaknesses in internal control

- 12 My audit has not identified any significant weaknesses in internal control.

Financial statements

Letter of representation

13 Before I issue my opinion, auditing standards require me to obtain appropriate written representations from you and management about your financial statements and governance arrangements. Appendix 4 contains the draft letter of representation I seek to obtain from you.

Key areas of judgement and audit risk

14 In planning my audit I identified specific risks and areas of judgement that I have considered as part of my audit. My findings are set out in Table 1.

Table 1 **Key areas of judgement and audit risk**

Issue or risk	Finding
Resignation of Chief Accountant, mitigated through a temporary interim appointment for the accounts preparation process	The changes in Chief Accountant has led to a larger number of queries and adjustments than anticipated. In addition the interim appointment left the Council in advance of the main audit of the Statement of Accounts. Although we brought forward work where possible to mitigate the impact of this, it has nevertheless taken longer to resolve issues than anticipated.
Impairment of investments held with Icelandic Banks	We have reviewed the investments held at year end and impairment provisions and concluded that investments are accounted for in accordance with required CIPFA guidance.
Impairment of fixed assets due to market downturn	We examined the basis of valuation and impairment of fixed assets and have no significant issues to report.
Accounting treatment and disclosures for interest in waste disposal PFI	We have reviewed the accounting treatment and disclosures and have no issues to report.
Closure of Housing Revenue Account	We have reviewed the closing transactions on the Housing Revenue Accounts (HRA) following authorisation from the Secretary of State to close the account after the Council's LSVT. We have no matters to report. We have however sought management representations over future liabilities – see Appendix 4.

Accounting practice and financial reporting

15 I consider the qualitative aspects of your financial reporting. Table 2 contains the main issues I want to raise with you.

Issue or risk	Finding
Working papers	Working papers were fit for purpose in the main but papers supporting fixed assets took extra time to follow through.
SORP compliance	Whilst the Statement of Accounts generally complied with the SORP, the format did not follow guidance exactly and it was initially difficult to ensure that all new requirements had been met, for example pensions disclosure.

Use of resources

I am required to conclude whether the Council put in place adequate corporate arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the value for money (VFM) conclusion.

Value for money conclusion

- 16** I assess your arrangements to secure economy, efficiency and effectiveness in your use of resources against criteria specified by the Audit Commission. From 2008/09, the Audit Commission will specify each year, which of the use of resources KLOE are the relevant criteria for the VFM conclusion at each type of audited body. My conclusions on each of the areas are set out in Appendix 5. The criteria for all specified KLOE were met.
- 17** I therefore intend to issue an unqualified conclusion stating that the Council had adequate arrangements to secure economy, efficiency and effectiveness in the use of resources. Appendix 1 contains the wording of my draft report.

Appendix 1 – Independent auditor’s report to Members of Bracknell Forest Council

Independent auditor’s report to the Members of Bracknell Forest Council

Opinion on the financial statements

I have audited the Authority accounting statements and related notes of Bracknell Forest Council for the year ended 31 March 2009 under the Audit Commission Act 1998. The accounting statements comprise the Income and Expenditure Account, the Statement of Movement on the General Fund Balance, the Balance Sheet, the Statement of Total Recognised Gains and Losses, the Cash Flow Statement, the Housing Revenue Account, the Statement of Movement on the Housing Revenue Account, the Collection Fund and the related notes. These accounting statements have been prepared under the accounting policies set out in the Statement of Accounting Policies.

This report is made solely to the members of Bracknell Forest Council in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 49 of the Statement of Responsibilities of Auditors and of Audited Bodies prepared by the Audit Commission.

Respective responsibilities of the Borough Treasurer and auditor

The Borough Treasurer’s responsibilities for preparing the financial statements in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2008 are set out in the Statement of Responsibilities for the Statement of Accounts.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the accounting statements present fairly, in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2008 the financial position of the Authority and its income and expenditure for the year.

I review whether the governance statement reflects compliance with ‘Delivering Good Governance in Local Government: A Framework’ published by CIPFA/SOLACE in June 2007. I report if it does not comply with proper practices specified by CIPFA/SOLACE or if the statement is misleading or inconsistent with

Appendix 1 – Independent auditor’s report to Members of Bracknell Forest Council

other information I am aware of from my audit of the financial statements. I am not required to consider, nor have I considered, whether the governance statement covers all risks and controls. Neither am I required to form an opinion on the effectiveness of the Authority’s corporate governance procedures or its risk and control procedures.

I read other information published with the accounting statements, and consider whether it is consistent with the audited accounting statements. This other information comprises the Explanatory Foreword. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the accounting statements. My responsibilities do not extend to any other information.

Basis of audit opinion

I conducted my audit in accordance with the Audit Commission Act 1998, the Code of Audit Practice issued by the Audit Commission and International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounting statements and related notes. It also includes an assessment of the significant estimates and judgments made by the Authority in the preparation of the accounting statements and related notes, and of whether the accounting policies are appropriate to the Authority’s circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the accounting statements and related notes are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the accounting statements and related notes.

Opinion

In my opinion the Authority financial statements present fairly, in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2008, the financial position of the Authority as at 31 March 2009 and its income and expenditure for the year then ended.

Conclusion on arrangements for securing economy, efficiency and effectiveness in the use of resources

Authority’s Responsibilities

The Authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance and regularly to review the adequacy and effectiveness of these arrangements.

Auditor’s Responsibilities

I am required by the Audit Commission Act 1998 to be satisfied that proper arrangements have been made by the Authority for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the Audit Commission requires me to report to you my conclusion in relation to proper arrangements, having regard to relevant criteria specified by the Audit Commission for principal local authorities. I report if significant matters have come to my attention which prevent me from concluding that the Authority has made such proper arrangements. I am not required to consider, nor have I considered, whether all aspects of the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

Conclusion

I have undertaken my audit in accordance with the Code of Audit Practice and having regard to the criteria for principal local authorities specified by the Audit Commission and published in May 2008 and updated in February 2009, and the supporting guidance, I am satisfied that, in all significant respects, Bracknell Forest Council made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2009.

Certificate

I certify that I have completed the audit of the accounts in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Phil Sharman CPFA

District Auditor

Audit Commission, Council Offices, Farnborough Road, Farnborough. Hants,
GU14 7JU

September 2009

Appendix 2 – Adjusted amendments to the accounts

The following misstatements were identified during the course of my audit and the financial statements have been adjusted by management. I bring them to your attention to assist you in fulfilling your governance responsibilities.

Table 2

		Income and Expenditure Account		Balance Sheet	
Account	Nature of Adjustment	Dr £000s	Cr £000s	Dr £000s	Cr £000s
Revaluation reserve	A former HRA asset with net book value of 130k was sold during the year. The balance was made up of 88k brought forward and 42k was in year revaluation. The brought forward balance has been written out of the accounts but the revaluation balance of 42k (£41,825) is included in the balance sheet and Note 23 as part of the upward revaluation figure.			42	42
Revaluation Reserve	Two debit balances are shown which are not permitted in the Statement of Recommended Practice (the SORP). They are:	240	240	240	240

Appendix 2 – Adjusted amendments to the accounts

		Income and Expenditure Account		Balance Sheet	
	<ul style="list-style-type: none"> • Ascot Heath Library £25k • Easthampstead Park Conference Centre £215k. 				
Non-distributed pension costs in Income and Expenditure (I + E) account and the Statement of Movement and General Fund Balance (SMGFB)	Curtailment losses past service costs need to be included.	844	844		
	Increase in employee contributions payable	331	331		
I&E Account – Amortisation of Government Grants & Voluntary set aside	To be included in the ledger and to correct the Statement on Movement on General Fund Balances.	768	768		
I&E account – capital receipts	To include capital receipts where no disposal of assets.	2,133	2,133		
I&E Account	Internal income and expenditure has been included twice.	3,364	3,364		
Town Centre Development	To be included in Non distributed costs and out of the transfer to/from earmarked reserves in SMGFB.	1,595	1,595		

Appendix 3 – Disclosure amendments

- 1 The following disclosure amendments were identified during the course of my audit and the financial statements have been adjusted by management.

Table 3 Disclosure amendment

Account affected	Description of amendment
Statement of Recognised Gains and Losses (STRGL)	The following lines to be removed: <ul style="list-style-type: none"> • Impairment of Icelandic Banks; • disposal proceeds; • Assets Under Construction write off
Statement of Recognised Gains and Losses	The pensions figure in the Statement of Recognised Gains and Losses (STRGL) does not match note 6.
Cash Flow	Purchase of fixed assets and other capital cash payments to amend.
Cash Flow	Sale of fixed assets is £275k, not £25k.
Cash Flow	Interest received – did not initially reconcile to the I&E.
Fair Value – Note 29, page 65	The disclosure of short term and long term money market loans does not agree with the balance sheet.
Fair Value – Note 29, page 65	The trade debtor figure should be £5,083k
Fair Value – Note 29, page 65	The trade creditor figure of (£371k) is incorrect.
Financial Instruments – Note 29	LATS are not a financial instrument and should not be included here.
Reconciliation of movement of pension asset / liability.	Need to disclose contributions by scheme participants and benefits paid in the pension note.
I&E Account	Area based grant incorrectly included in Net Cost of Services

Appendix 3 – Disclosure amendments

Account affected	Description of amendment
I&E Account	Source of Finance – Council Tax payers does not agree to Collection Fund.
Explanatory Foreword	Capital expenditure not adding value. The £6.5m is correct, but it does not agree to Note 39. Note 39 needs to be amended to reflect the civic hub written off which is not impairment.
	Capital receipts of £2.323m is incorrect. This is due to timing differences and needs to be changed, along with note 40 and note 25 to reflect the pooling receipts and payments.
	HRA reserves. Need to check this amount against HRA and I&E as currently rounding difference between the 3 items.
Fixed assets – use of Market Value as a proxy for Existing Use Value	Definitions of EUV and MV to be included in the glossary. State in guidance why MV is satisfactory proxy for EUV.
Fixed assets – accounting policy.	The accounting policy for assets refers to 'open market value for existing use' but the SoRP (C5) and the red book have dropped the 'open' from their terminology.
Pension costs in I&E account	The I&E shows the pension income costs and the expected return on pension assets as separate items, whereas the SORP shows the net amount only.
Collection Fund bad and doubtful debts	Disclosed as £194k in 2007/8, now £163k.
HRA transfer to General Fund	There is a rounding error of £1k between the SMGFB £4,836k, page 40 and the HRA balance transferred on page 81 £4,835k.
PFI Note 31	2008/9 is the second year of the PFI contract, not the first.
Prior period adjustment re FRS17	A PPA has been prepared for the changes to bid prices for the pension fund. However, the impact is not material and this was not required to be included in the statement of accounts.
Note 36 – Deferred grants and other contributions	Note 36 shows a closing balance of £10,806 for total unapplied Deferred Grants and other

Appendix 3 – Disclosure amendments

Account affected	Description of amendment
	<p>contributions. However, the balance sheet shows £9,571.</p> <p>This is because Section 106 receipts unapplied payments should be £1,523k rather than £289k. The £289k shows only the revenue Sec 106 receipts written off in the year; the £1,235k capital receipts transferred to Section 106 applied receipts in year have been excluded.</p>
Note 12 Trading Undertakings	Amended to match entries in Income and Expenditure
Errors in Additions and consistency	Various changes to correct errors from formatting/ omission and consistency
Disclosure items	Various items suggested to enhance disclosure, some amendments made and others to be considered for future years' financial reporting

Appendix 4 – Draft letter of representation

To:

Phil Sharman
District Auditor
Audit Commission
Council Offices
Farnborough Road
Farnborough
Hants
GU14 7JU

Bracknell Forest Council - Audit for the year ended 31 March 2009

I confirm to the best of my knowledge and belief, having made appropriate enquiries of members, officers and officials of Bracknell Forest Council, the following representations given to you in connection with your audit of the Council's financial statements for the year ended 31 March 2009. All representations cover the Council's accounts included within the financial statements.

Compliance with the statutory authorities

I acknowledge my responsibility under the relevant statutory authorities for preparing the financial statements in accordance with the Code of Practice for Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice which present fairly the financial position and financial performance of the Council and for making accurate representations to you.

Supporting records

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the Council have been properly

Appendix 4 – Draft letter of representation

reflected and recorded in the accounting records. All other records and related information, including minutes of all Council and Committee meetings, have been made available to you.

Irregularities

I acknowledge my responsibility for the design and implementation of internal control systems to prevent and detect fraud or error.

There have been no:

- irregularities involving management or employees who have significant roles in the system of internal accounting control;
- irregularities involving other employees that could have a material effect on the financial statements; or
- communications from regulatory agencies concerning non-compliance with, or deficiencies on, financial reporting practices which could have a material effect on the financial statements.

I also confirm that I have disclosed:

- my knowledge of fraud, or suspected fraud, involving either management, employees who have significant roles in internal control or others where fraud could have a material effect on the financial statements; and
- my knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

Law, regulations, contractual arrangements and codes of practice

There are no instances of non-compliance with laws, regulations and codes of practice, likely to have a significant effect on the finances or operations of the Council.

The Council has complied with all aspects of contractual arrangements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

Valuation

I confirm the reasonableness of the significant valuation assumptions within the financial statements, including whether they appropriately reflect management's intent and ability to carry out specific courses of action on behalf of the Council where relevant to the fair value measurements or disclosures

Assets

The following have been properly recorded and, where appropriate, adequately disclosed in the financial statements:

- losses arising from sale & purchase commitments;
- agreements & options to buy back assets previously sold; and
- assets pledged as collateral.

Compensating arrangements

There are no formal or informal compensating balancing arrangements with any of our cash and investment accounts. Except as disclosed in the financial statements we have no other lines of credit arrangements.

Contingent liabilities

There are no other contingent liabilities, other than those that have been properly recorded and disclosed in the financial statements. In particular:

- there is no significant pending or threatened litigation, other than those already disclosed in the financial statements;
- there are no material commitments or contractual issues, other than those already disclosed in the financial statements; and
- no financial guarantees have been given to third parties.

Related party transactions

I confirm the completeness of the information disclosed regarding the identification of related parties.

The identity of, and balances and transactions with, related parties have been properly recorded and where appropriate, adequately disclosed in the financial statements

Post balance sheet events

Since the date of approval of the financial statements by the Governance and Audit Committee no additional significant post balance sheet events that have occurred which would require additional adjustment or disclosure in the financial statements.

The Council has no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

Appendix 4 – Draft letter of representation

Specific representations:

Although many of the individual asset valuation schedules have the inspection date as 'November 2003', they should read 'November 2008' and that assets inspected have been inspected in 2008

There are no known revenue liabilities that would prevent the closure of the Housing Revenue Account.

Signed on behalf of Bracknell Forest Council

I confirm that the this letter has been discussed and agreed by the Governance and Audit Committee on 29 September 2009

Signed

Name

Position

Date

Appendix 5 – Use of resources key findings and conclusions

Theme 1 - managing finances

How effectively does the organisation manage its finances to deliver value for money?	VFM criterion met?
KLOE 1.1 financial planning Does the organisation plan its finances effectively to deliver its strategic priorities and secure sound financial health?	yes
KLOE 1.2 understanding costs and achieving efficiencies Does the organisation have a sound understanding of its costs and performance and achieve efficiencies in its activities?	yes
KLOE 1.3 financial reporting Is the organisation's financial reporting timely, reliable and does it meet the needs of internal users, stakeholders and local people?	yes

Theme 2 - governing the business

How well does the organisation govern itself and commission services that provide value for money and deliver better outcomes for local people?	VFM criterion met?
KLOE 2.1 commissioning and procurement Does the organisation commission and procure quality services and supplies, tailored to local needs, to deliver sustainable outcomes and value for money?	yes
KLOE 2.2 data quality and use of information Does the organisation produce relevant and reliable data and information to support decision making and manage performance?	yes
KLOE 2.3 good governance Does the organisation promote and demonstrate the principles and values of good governance?	yes
KLOE 2.4 risk management and internal control Does the organisation manage its risks and maintain a sound system of internal control?	yes

Theme 3 - managing resources

<p>How well does the organisation manage its natural resources, physical assets and people to meet current and future needs and deliver value for money?</p>	<p>VFM criterion met</p>
<p>KLOE 3.1 use of natural resources Is the organisation making effective use of natural resources?</p>	<p>yes</p>
<p>KLOE 3.2 strategic asset management Does the organisation manage its assets effectively to help deliver its strategic priorities and service needs?</p>	<p>yes</p>
<p>KLOE 3.3 workforce planning Does the organisation plan, organise and develop its workforce effectively to support the achievement of its strategic priorities?</p>	<p>not assessed in 2009 – due for assessment in 2010</p>

Appendix 6 – Action Plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
Annual Governance Report 2008/09 - Recommendations						
1	Ensure the closedown process is reviewed. As part of this build in time to review for quality and consistency prior to the Statements being authorised for issue.	Medium	Chief Officer Financial Services	Yes	The timetable does allow for this however in 2008-09 due to senior staff changes other elements of the timetable slipped leaving little time for such a review	Feb 2010
2	Establish fixed asset accounting records which allow full compliance with the Statement of Recommended Practice (the SORP). Update these records during the year. Improve the audit trail for fixed assets entries.	Medium	Chief Officer Financial Services	Yes	The general ledger is due for upgrade in 2010. This development will be considered subsequent to that upgrade. In the interim	2011

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
					improvements will be made to existing arrangements.	

The Audit Commission

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone.

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

Copies of this report

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For further information on the work of the Commission please contact:

Audit Commission, 1st Floor, Millbank Tower, Millbank, London SW1P 4HQ

Tel: 0844 798 1212 Fax: 0844 798 2945 Textphone (minicom): 0844 798 2946

www.audit-commission.gov.uk
