

# Annual Governance Report

Gedling Borough Council

Audit 2009/10

September 2010

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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

## **2009/10 Annual Governance Report**

I am pleased to present the final version of my report on the results of my audit work for 2009/10.

I discussed and agreed a draft of the report with the Head of Corporate Services on 7 September 2010 and updated it as issues have been resolved.

My 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 (pages 4 to 10);
- take note of the adjustments to the financial statements 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 3); and
- agree your response to the proposed action plan (Appendix 5).

Yours faithfully

John Cornett  
District Auditor and Engagement Lead

Date

# Key messages

This report summarises the findings from the 2009/10 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 your arrangements to secure value for money in your use of resources.

<b>Financial statements</b>	<b>Results</b>	<b>Page</b>
Unqualified audit opinion	Yes	7
Financial statements free from material error	Yes	7
Adequate internal control environment	Yes	7
<b>Value for money</b>	<b>Results</b>	<b>Page</b>
Adequate arrangements to secure value for money	Yes	10

## Audit opinion

- 1 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 for the period 1 April 2009 to 31 March 2010.

## Financial statements

- 2 The arrangements for the production of your financial statements are sound. The draft financial statements for the period were approved for issue in advance of the deadline. Working papers produced by the Council in support of the financial statements have been of a good standard and finance staff have responded promptly to queries raised during the audit.
- 3 During the audit we found a small number of minor errors which did not have a material effect on the accounts. All have been amended for by the Council.
- 4 Further details of the amendments made are provided in Appendix 2.

## Value for money

- 5 My conclusion on arrangements for securing economy, efficiency and effectiveness in its use of resources at the Council is unqualified. Our review did not identify any matter that would lead us to believe that the Council did not have in place adequate arrangements in place.

## Key messages

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### Audit fees

- 6 I have been able to contain my fee for the audit to the level of £89,000 as agreed in the audit plan dated 15 June 2010.

### Independence

- 7 I can confirm that the audit has been carried out in accordance with the Audit Commission's policies on integrity, objectivity and independence.

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# 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.**

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**8** I ask the Audit Committee to:

- consider the matters raised in the report before approving the financial statements (pages 7 to 10);
- 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 3); and
- agree your response to the proposed action plan (Appendix 5).

# 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 you adopt the financial statements and the annual governance statement.**

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## 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 and unadjusted amendments in the financial statements

- 10** I found no material errors during my audit of the financial statements. All non-trivial errors found during the audit which have been amended for are detailed in Appendix 2.
- 

## Important weaknesses in internal control

- 11** I have not identified any weakness in the design or operation of an internal control that might result in a material error in your financial statements of which you are not aware. Some suggestions for improvement are shown in Table 2 below.
- 12** I have not provided a comprehensive statement of all weaknesses which may exist in internal control, or of all improvements which may be made. I have reported only those matters which have come to my attention because of the audit procedures I have performed.
- 

## Letter of representation

- 13** Before I issue my opinion, auditing standards require me to ask you and management for written representations about your financial statements and governance arrangements. Appendix 3 contains the draft letter of representation.
-

**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.

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

Issue or risk	Finding
The amendments to the Statement of Recommended Practice (SORP) introduced a number of changes to accounting practices. Failure to correctly implement these changes could result in material errors to the accounts.	The Council coped well with the changes to the SORP with only minor amendments made as a result of the audit. These are detailed in Appendix 2.
In common with many councils in the current economic climate, rising costs and reducing levels of income are putting increased pressures on budgets and reserves.	During the audit I have found no errors in the financial statements arising from the increased pressure on reserves. However this risk will continue into future financial years.

**Accounting practice and financial reporting**

15 I consider the non-numeric content of your financial reporting. Table 2 contains the issues I want to raise with you.

**Table 2**

Issue or risk	Finding
During my review of controls in place over material systems I found that reconciliations between the Housing Benefits system and the ledger were not carried out on a regular basis during the year	This should be carried out on a regular basis during the year so any differences between systems can be promptly investigated.
From my testing of control account reconciliations I have found that other control account reconciliations have been carried out on a regular basis and properly prepared. However some have not been reviewed by another officer.	The control account reconciliations which had not been reviewed by another officer were: <ul style="list-style-type: none"> <li>● Borrowings and Investments;</li> <li>● Fixed Asset Register'</li> <li>● Housing Benefits – Rent Allowances' and</li> <li>● Housing Benefits – Rent Rebates.</li> </ul>

## Financial statements

Issue or risk	Finding
<p>This means that the Audit Committee does not have the powers to approve the financial statements but does have the authority to review IA and external audit reports.</p> <p>This means that the powers relating to the audit of the financial statements are split between the Audit Committee and the Personnel and Resources Committee.</p>	<p>The Audit Committee should have the power of approving the audited version of the Financial statements.</p>

<b>Recommendations</b>
<p><b>R1</b> Carry out reconciliations between the Housing Benefit system and the ledger on a monthly basis. Promptly investigate any non-trivial differences.</p>
<p><b>R2</b> Introduce review by another officer for all control account reconciliations.</p>
<p><b>R3</b> Review the powers and functions of the Audit Committee so that the Committee which receives all audit reports also approves the financial statements.</p>

# Value for money

I am required to decide whether the Council put in place satisfactory corporate arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the value for money conclusion. I have based my conclusion on my work on the scored use of resources judgement prior to the announcement of the abolition of CAA.

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## 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. I have shown my conclusions on each of the areas in Appendix 4.
- 17 I 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 my draft report.

# Glossary

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## Annual governance statement

**18** A statement of internal control prepared by an audited body and published with the financial statements.

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## Audit closure certificate

**19** A certificate that I have completed the audit following statutory requirements. This marks the point when I have completed my responsibilities for the audit of the period covered by the certificate.

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## Audit opinion

**20** On completion of the audit of the accounts, auditors must give their opinion on the financial statements, including:

- whether they give a true and fair view of the financial position of the audited body and its spending and income for the year in question;
  - whether they have been prepared properly, following the relevant accounting rules; and
  - for local probation boards and trusts, on the regularity of their spending and income.
- 

## Qualified

**21** The auditor has some reservations or concerns.

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## Unqualified

**22** The auditor does not have any reservations.

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## Value for money conclusion

**23** The auditor's conclusion on whether the audited body has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

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# Appendix 1 – Independent auditor’s report to Members of Gedling Borough Council

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## Draft Independent auditor’s report to the Members of Gedling Borough Council

### Opinion on the accounting statements

I have audited the Authority accounting statements and related notes of Gedling Borough Council for the year ended 31 March 2010 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 Gedling Borough 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 published by the Audit Commission in April 2008.

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### Respective responsibilities of the Head of Corporate Services and auditor

The Head of Corporate Services’ responsibilities for preparing the accounting statements in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice are set out in the Statement of Responsibilities for the Statement of Accounts.

My responsibility is to audit the accounting 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 give a true and fair view, in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice, of the financial position of the Authority and its income and expenditure for the year.

## Appendix 1 – Independent auditor’s report to Members of Gedling Borough Council

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 other information I am aware of from my audit of the accounting 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.

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### 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.

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### Opinion

In my opinion the Authority accounting statements give a true and fair view, in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice, of the financial position of the Authority as at 31 March 2010 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 for principal local authorities specified by the Audit Commission and published in May 2008 and updated in October 2009,. 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 October 2009, and the supporting guidance, I am satisfied that, in all significant respects, Gedling Borough Council made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2010.

**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.

John Cornett  
Officer of the Audit Commission

Rivermead House  
7 Lewis Court  
Grove Park  
Leicester  
LE19 1SU

13 September 2010

# Appendix 2 – Amendments to the draft accounts

I identified the following misstatements during my audit and managers have made the necessary adjustments. I bring them to your attention to aid you in fulfilling your governance responsibilities.

**Table 3**

		Income and Expenditure Account		Balance sheet	
Adjusted misstatements	Nature of adjustment	Dr £000s	Cr £000s	Dr £000s	Cr £000s
A balance for a debtor with the DWP was amended as a prior year balance had incorrectly been included in the 2009/10 accounts.	This was incorrectly included in both debtors and creditors and so both were overstated. This adjustment has no affect on the General Fund balance of the Council.			466	466
A receipt in advance was incorrectly included in the accounts despite the income not being received by the Council.	This was incorrectly included in both debtors and creditors and so both were overstated. This adjustment has no affect on the General Fund balance of the Council.			26	26
The classification between headings in the related parties note was adjusted for some items.	A £133k movement from Nottinghamshire County Council to 'Other Local Authorities' for receipts from and a £634k movement for payments to. This adjustment has no affect on the General Fund balance of the Council.			0	0

## Appendix 2 – Amendments to the draft accounts

		Income and Expenditure Account		Balance sheet	
Adjusted misstatements	Nature of adjustment	Dr £000s	Cr £000s	Dr £000s	Cr £000s
Updated information became available for the valuation of the Pension Scheme Assets.	The accounts were prepared using the best information available at the time – this amendment is the difference between the estimate used by the actuary and the updated actual figures. This adjustment has no affect on the General Fund balance of the Council.			182	182
A table showing the split of Pension Scheme Assets was added to Note 9 of the accounts.	This is a narrative note only – no change to the General Fund balance of the Council.				

# Appendix 3 – Draft letter of representation

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## *Corporate Services*

Civic Centre, Arnot Hill Park  
Arnold, Nottingham NG5 6LU

District Auditor  
The Audit Commission  
Rivermead House  
7 Lewis Court  
Grove Park  
Enderby  
Leicestershire LE19 1SU

Direct Line: (0115) 901 3990  
Switchboard: (0115) 901 3901  
Extension: 3990  
Fax: (0115) 901 3861  
Minicom: (0115) 901 3935

Our Ref: MSK\SMH

Please ask for: Mark Kimberley

Date: To be added

Dear Mr Cornett,

### **Gedling Borough Council – Audit for the Year Ended 31 March 2010**

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other members of the Senior Management Team of Gedling Borough Council (comprising of the Chief Executive, Deputy Chief Executive and seven Heads of Service), the following representations given to you in connection with your audit of the Council's financial statements for the year ended 31 March 2010. 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 give a true and fair view of the financial position of the Council, and for making accurate representations to you.

### **Uncorrected misstatements**

I confirm that there are no uncorrected misstatements in the financial statements.

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

### Going Concern

I am satisfied that it is appropriate to adopt a going concern basis in the preparation of the financial statements and that the financial statements include, such disclosures, if any, relating to going concern.

### 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 and Codes of Practice

There are no instances of non-compliance with laws, regulations and code 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.

### Fair Values

I confirm the reasonableness of the significant assumptions within the financial statements.

## Appendix 3 – Draft letter of representation

### Group Entities

I confirm that there are no group entities that require disclosure.

### Assets

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

- losses arising from sale and purchase commitments.

### Compensating arrangements

There are no formal or informal compensating balancing arrangements with any of our cash and investment accounts. 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 are no significant pending or threatened litigations, 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 provided 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 Members of the Council's Personnel and Resources Committee on 28 June 2010, 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 of assets and liabilities reflected in the financial statements.

### Specific Representations

There are no other material amounts relating to unfunded liabilities, curtailments or settlements of past service costs relating to pension provision other than those which have been properly recorded and disclosed in the financial statements.

**Signed on behalf of Gedling Borough Council:**

I confirm that this letter has been discussed and agreed by the Personnel and Resources Committee at its meeting on 13 September 2010.

Signed \_\_\_\_\_

Signed \_\_\_\_\_

**Mark Kimberley**  
**Head of Corporate Services**

**Peter Murdock**  
**Chief Executive**

Date:

Date:

# Appendix 4 – Value for money criteria

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- 1 Due to the abolition of CAA my work on the Use of Resources scored judgement was not finalised and so was not reported. Below are comments on each of the Value for Money criteria drawn based upon the work carried out during the audit year.

## **Does the organisation plan its finances effectively to deliver its strategic priorities and secure sound financial health?**

- 2 Yes. The Council integrates financial planning with strategic planning on a medium and longer term and has clear ambitions. Targeted investment in areas identified through community profiling gives positive outcomes for local people. The transformation plan of the Council is achieving financial efficiency coupled with good access to services and advice for residents. The Council works with local business and has identified projects to develop economic prosperity.

## **Does the organisation have a sound understanding of its costs and performance and achieve efficiencies in its activities?**

- 3 Yes. It uses this understanding to help ensure that it can deliver its priorities effectively. Car parking charges have been introduced but amendments have been made to the scheme following trader and resident concerns. Option appraisal to identify value for money has been used to support decision making on vacant sites in the borough. The Council regularly benchmarks services to highlight areas where costs are relatively high. Transformation planning has used this information to reduce costs. The Council has a good track record of making efficiencies and careful planning and monitoring supports this approach.

## **Is the organisations financial reporting timely, reliable and does it meet the needs of internal users, stakeholders and local people?**

- 4 Yes. The Council produces good financial reports within the required time frame and they are of a high standard. Key publications such as the final accounts and annual report are published clearly on the Council's website and are accessible to service users. Regular interim budget and performance statements are also available for the public.

### Does the organisation commission and procure quality services and supplies, tailored to local needs, to deliver sustainable outcomes and value for money?

- 5 Yes. It has a clear vision on intended outcomes for local people and has targeted investment to support residents of specific areas; this investment has made demonstrable improvement to the environment, safety and resident satisfaction. The Council engages with a wide variety of service users including those hard to reach to ensure that residents are involved in decision making. This has resulted in active participation, increased use of Council services and lower car parking charges. The Council actively seeks value for money through sharing services with other Councils, changing the methods of managing its business and through procuring goods and services with others to achieve value for money.

### Does the organisation produce relevant and reliable data and information to support decision making and manage performance?

- 6 Yes. Its data quality policy aims to make staff aware that all are responsible for DQ and the requirements upon them. This is backed up by regular training. Performance management data quality has been enhanced by a new performance management system. This allows information to be more accessible to staff and members. The Council has used a wide variety of data to support targeted investment in local neighbourhoods and to support its response to the recession.

### Does the organisation promote and demonstrate the principles and values of good governance?

- 7 Yes. The scrutiny process has been reviewed. Work with Standards for England has been more strongly managed to ensure compliance. Parish councils are more involved with scrutiny and standards work. Leadership and partnership working continues to be strong with the Council being involved in leading key aspects of LAA theme work.

### Does the organisation manage its risks and maintain a sound system of internal control?

- 8 Yes. The Council demonstrates that risk management arrangements are more embedded, the council has been effectively managing its financial risks in the economic downturn resulting in no significant service reductions, no redundancies and below inflation council tax increase. Counter fraud activity resulted in return of funds to the council during 2009/10. The audit committee has been reviewed and its function strengthened.

### Is the organisation making effective use of natural resources?

- 9 Yes. There is a strategy for environmental sustainability and although some development plans are still at a draft stage, the council has made progress on a number of initiatives which have resulted in a reduction in carbon emissions, operate in a number of spheres, with staff, public, its own operations and with partners. They cover energy and water usage, flood management, community sustainability activity and improving habitat for biodiversity. *The Council now needs to ensure plans are embedded to ensure additional benefits for local people and further value for money.*

## Appendix 4 – Value for money criteria

### Does the organisation manage its assets effectively to help deliver its strategic priorities and service needs?

- 10** The Council has a good understanding of the asset base and is able to make decisions about their future; for example the development of the transfer of housing stock to Gedling Homes which has resulted in resident satisfaction and the continuing Council management of Leisure Centres which was a decision taken on consideration of potential financial savings and service quality.

### Does the organisation plan, organise and develop its workforce effectively to support the achievement of its strategic priorities?

- 11** Yes. There has been some progress in management of workforce planning and associated activities. This includes a strategy and an action plan in response to the Equality Framework for Local Government. There is also a new customer charter. Policies and procedures around sickness absence monitoring continue to support a steady downward trend in reported absence. The introduction of flexitime is supportive to staff and is reducing some short term absence. *The Council itself recognises it needs to do more around internal communication to staff to ensure involvement.*

## Appendix 5 – Action plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
<b>Annual Governance Report 2009/10 – Recommendations</b>						
9	R1 Carry out reconciliations between the Housing Benefit system and the ledger on a monthly basis. Promptly investigate any non-trivial differences.	2				
9	R2 Introduce review by another officer for all control account reconciliations.	1				
9	R3 Review the powers and functions of the Audit Committee so that the Committee which receives all audit reports also approves the audited version of the financial statements.	3				

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# 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.

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