

# Annual Governance Report

Brent London Borough Council

Audit 2008/09

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.
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Ladies and Gentlemen

**2008/09 Annual Governance Report**

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

A draft of the report was discussed and agreed with the Director of Finance and Corporate Resources 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 (pages 7 to 9);
- 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).

Yours faithfully

Andrea White  
District Auditor  
24 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	Page
Unqualified audit opinion	Yes	7
Financial statements free from error	No	7
Adequate internal control environment	Yes	7
Use of resources	Results	Page
Use of resources judgements	Yes	10
Arrangements to secure value for money	Yes	10

## Audit opinion

- 1 Subject to satisfactory resolution of the remaining issue noted in paragraph 12, I expect to issue an unqualified opinion on the financial statements, which were approved by the General Purposes Committee on 30 June 2009.
- 2 The Local Government Pension Scheme (Administration) Regulations 2008 require authorities to publish the Pension Fund Annual Report by 1 December 2009. As the Council has not yet prepared the Annual Report I have not yet been able to read the other information to be published with those financial statements and I have not issued my report on those financial statements. Until I have done so, I am unable to certify that I have completed the audit. Due to outstanding legal proceedings I cannot formally conclude the audit and issue my certificate. I am satisfied that these matters do not have a material effect on the 2008/09 financial statements.

## Financial statements

- 3 The draft financial statements were submitted for audit on 30 June 2009 in accordance with the agreed timetable. These financial statements were complete but contained errors which have been amended in the final version.

## Key messages

- 4 My audit identified 5 matters which resulted in a material change to the main financial statements as detailed in paragraph 14. In addition, further non-trivial changes were made, these are summarised in appendix 2.

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## Use of resources

- 5 I propose issuing a conclusion that the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources are adequate.

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## Audit Fees

- 6 The total indicative fee set in my 2008/09 Audit Plan issued in May 2009 was £441,500. The actual fee charged is yet to be determined, however it is likely to be higher than originally planned due to additional detailed audit work required at a departmental level to complete our audit of the Council's financial statements. This arose because of the complexity of the Council's general ledger systems and the consequential impact on the Council's audit trails and on our testing strategy.

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**Table 1      Audit fee for 2008/09**

<b>Audit area</b>	<b>Actual fee 2008/09 (£000s)</b>	<b>Proposed fee 2008/09 (£000s)</b>
Audit fee	TBD	441,500

TBD = to be determined. We will assess the overall impact of the additional work we have carried out on our audit fee once the audit has been completed and report this to the Audit Committee.

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## Pension Fund

- 7 A separate Pension Fund Annual Governance Report was taken to the Pension Fund Sub-Committee on 24 September 2009. This was so that the issues arising from the audit of the Pension Fund could be discussed with those who are best placed to take action on the issues identified.
- 8 The Audit Committee remain, however, 'Those Charged with Governance' for the financial statements which include the Pension Fund statements. The Pension Fund AGR should therefore be considered alongside this report, but with the assurance that the Superannuation Investments Committee has already reviewed this.
- 9 My audit opinion at Appendix 1 in this report covers the main statements, inclusive of the Pension Fund statements.

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# Next steps

**This report identifies the key messages that you should consider before I issue my financial statements opinion and value for money conclusion. 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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**10** I ask the Audit Committee to:

- consider the matters raised in the report before approving the financial statements (pages 7 to 9);
- 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

- 11** 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.
  - 12** My work on fixed assets is substantially complete but not yet finalised. I expect to conclude my work in this area shortly and will report any significant additional findings to the Council and to the Audit Committee.
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## Materiality

- 13** In undertaking my audit I planned and carried out my audit applying the concept of materiality. As part of my audit I am required to obtain reasonable assurance that the financial statements are free from material misstatement. A material item within the financial statements is one which would affect the reader's view of the accounts.
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## Errors in the financial statements

- 14** My audit identified a number of issues which resulted in a change to the draft financial statements.
- 15** During 2008/09 the Council obtained a valuation of certain leisure and educational land and building operational assets as part of its 5 year rolling programme. The valuation reported an upward valuation of some assets by £34.43 million and a downward valuation of some assets by £19.97 million. The Council's treatment in the draft financial statements was not correct as the downward revaluation should have been recognised through the Income and Expenditure account. The impact of this amendment is to increase the revaluation reserve by £19.97 million.
- 16** A number of other non-trivial adjustments were made to the draft financial statements and these are summarised in appendix 2. An accounts memorandum providing more detail on these matters and making recommendations for improving financial accounting processes will be made available to officers. There are no governance issues arising from these findings that I wish to bring to your attention. Taken together,

these non-trivial adjustments do not affect the level of available reserves or the Council's net worth.

### Recommendation

**R1** The Council should strengthen its procedures for fixed asset accounting.

### Material weaknesses in internal control

- 17** 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. A number of significant internal control issues have, however, arisen with regard to the Council's accounts payable and receivable systems. These are reported in table 2.
- 18** 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 our attention because of the audit procedures we have performed.

**Table 2 Weaknesses in internal control**

Issue or risk	Finding
The Council identified a control weakness in its procedures over the financial management of Foundation Schools. This has been reflected in the Annual Governance Statement (AGS).	The Council has strengthened its arrangements in respect of controls in place over Foundation Schools.
Since the introduction of the Council new payroll system difficulties have been experienced in undertaking reconciliations on the payroll system to the general ledger. As a result some monthly reconciliations were not undertaken.	The year end reconciliation has been produced and the Council is now undertaking monthly reconciliations.

### Letter of representation

- 19** 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 3 contains the draft letter of representation I seek to obtain from you.



### Key areas of judgement and audit risk

**20** 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 3.

**Table 3**      **Key areas of judgement and audit risk**

Issue or risk	Finding
In 2007/08 a periodic review of the accounting treatment of foundation schools was not undertaken. We will review the Council's response to our recommendation and whether the Council have put in place arrangements to carry out periodic reviews of the status of foundation schools, particularly when there are any changes / new schools added to the portfolio.	The Council has undertaken a review of the accounting treatment of Foundation School's fixed assets in 2008/09 and put arrangements in place for periodic reviews.
Last year we recommended that the Council should maintain detailed listings of infrastructure assets to aid compliance with new accounting standards being introduced from 2010/11.	The Council has revised its arrangements and a more detailed analysis of infrastructure assets is now being maintained.
Payroll reconciliations are not being undertaken on a regular basis since the introduction of the payroll system in 2007/08.	Refer to findings outlined in table 2.
Our review of Internal Audit's work highlighted that the Council are not undertaking regular reconciliations between the Abacus system maintained in Adult Care and the general ledger.	The year end reconciliation was obtained and reviewed.
The current economic climate increases the likelihood of impairment occurring to Council fixed assets and financial instruments.	The Council have considered the impact of price falls on its fixed asset base and made adjustments accordingly. Impairment of financial instruments has been reviewed and no reporting issues were identified.

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# 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.

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## Value for money conclusion

- 21** 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 KLOEs 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 4.
- 22** 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 the wording of my draft report.

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## Use of resources judgements

- 23** My work on use of resources is nearing completion. Once our quality processes have been completed, I will report to the Council on the individual use of resources assessments against each KLOE, together with a commentary on the main findings and areas to address.

# Appendix 1 – Independent auditor’s report to Members of the London Borough of Brent

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## Opinion on the Authority accounting statements

I have audited the Authority and Group accounting statements and related notes of the London Borough of Brent for the year ended 31 March 2009 under the Audit Commission Act 1998. The Authority and Group accounting statements comprise the Authority and Group Income and Expenditure Account, the Authority Statement of the Movement on the General Fund Balance, the Authority and Group Balance Sheet, the Authority and Group Statement of Total Recognised Gains and Losses, the Authority and Group Cash Flow Statement, the Housing Revenue Account, the Statement of Movement on the Housing Revenue Account the Collection Fund and the related notes.. The Authority and Group 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 the London Borough of Brent 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.

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## Respective responsibilities of the Director of Finance and Corporate Resources and auditor

The Director of Finance and Corporate Resources’ 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 Authority and Group accounting statements and related notes 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 Authority and Group 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; and

- the financial position of the Group 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 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 Authority and Group accounting statements and related notes and consider whether it is consistent with the audited Authority and Group 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 Authority and Group accounting statements and related notes. 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 Authority and Group 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 Authority and Group 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 Authority and Group 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 Authority and Group accounting statements and related notes.

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### **Opinion**

In my opinion:

- The Authority financial statements present fairly, in accordance with relevant legal and regulatory requirements and the Statement of Recommended 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; and
- The Group financial statements present fairly, in accordance with relevant legal and regulatory requirements and the Statement of Recommended Practice on

## **Appendix 1 – Independent auditor’s report to Members of the London Borough of Brent**

Local Authority Accounting in the United Kingdom 2008, the financial position of the Group as at 31 March 2009 and its income and expenditure for the year then ended.

### **Opinion on the pension fund accounts**

I have audited the pension fund accounts for the year ended 31 March 2009 under the Audit Commission Act 1998. The pension fund accounts comprise the Fund Account, the Net Assets Statement and the related notes. The pension fund accounts have been prepared under the accounting policies set out in the Statement of Accounting Policies.

This report is made solely to the members of (name of authority) 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 Director of Finance and Corporate Resources and auditor**

The Director of Finance and Corporate Resources responsibilities for preparing the pension fund accounts, 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 pension fund accounts and related notes 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 pension fund accounts 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 transactions of the pension fund during the year and the amount and disposition of the fund’s assets and liabilities, other than liabilities to pay pensions and other benefits after the end of the scheme year.

I read other information published with the pension fund accounts and related notes and consider whether it is consistent with the audited pension fund accounts. This other information comprises the Explanatory Foreword published in the financial statements. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the pension fund accounts and related notes. 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 pension fund accounts and related notes. It also includes an assessment of the significant estimates and judgments made by the Authority in the preparation of the pension fund accounts 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 pension fund accounts 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 pension fund accounts and related notes.

## **Opinion**

In my opinion the pension fund accounts and related notes present fairly, in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2008, the financial transactions of the Pension Fund during the year ended 31 March 2009, and the amount and disposition of the fund’s assets and liabilities as at 31 March 2009, other than liabilities to pay pensions and other benefits after the end of the scheme year.

## **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, I am satisfied that, in all significant respects, the Authority made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2009.

## Appendix 1 – Independent auditor’s report to Members of the London Borough of Brent

### Delay in certification of completion of the audit

I am required to give an opinion on the financial statements of the pension fund included in the Pension Fund Annual Report of Brent pension fund. The Local Government Pension Scheme (Administration) Regulations 2008 require authorities to publish the Pension Fund Annual Report by 1 December 2009. As the authority has not yet prepared the Annual Report I have not yet been able to read the other information to be published with those financial statements and I have not issued my report on those financial statements. Until I have done so, I am unable to 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. Due to outstanding legal proceedings I cannot formally conclude the audit and issue my certificate. I am satisfied that these matters do not have a material effect on the 2008/09 financial statements.

Andrea White  
District Auditor  
Audit Commission  
1st Floor, Millbank Tower  
Millbank  
London  
SW1P 4HQ  
DATE

# 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 4 Adjustments to the Income and Expenditure Account and Balance Sheet**

		Income and Expenditure Account		Balance Sheet	
Adjusted misstatements	Nature of Adjustment	Dr £000s	Cr £000s	Dr £000s	Cr £000s
Capital adjustment account	To account for impairment of leisure and schools assets in line with SORP.			19,967	
Revaluation reserve					19,967
Net cost of services		19,967			
SMGFB			19,967		
Capital adjustment account	To account for impairment of HRA assets in line with SORP.			338	
Revaluation reserve					338
Net cost of services		338			
SMGFB			338		
Tangible fixed assets	To recognise the omitted land in respect of a primary school in the financial statements			3,425	
Revaluation reserve					3,425
Creditors – HRA	Reclassification of	610			



## Appendix 2 – Adjusted amendments to the accounts

		Income and Expenditure Account		Balance Sheet	
Payments in advance	creditor balances.		610		
Debtors	Overstatement of debtor balance due to income being received before year end but not recognised.				345
Cash				345	

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# Appendix 3 – Draft letter of representation

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

## **London Borough of Brent - Audit for the year ended 31 March 2009**

We confirm to the best of our knowledge and belief, having made appropriate enquiries of other officers of London Borough of Brent, 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, Group Accounts and the Pension Fund accounts included within the financial statements..

We acknowledge our responsibility under the relevant statutory authorities for preparing the financial statements which present fairly and for making accurate representations to you.

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.

## **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 Members meetings, have been made available to you.

## **Related party transactions**

We 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.

## Appendix 3 – Draft letter of representation

### Contingent assets and contingent liabilities

There are no other contingent assets or 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, other than those already disclosed in the financial statements.

### 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 body 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.

### Irregularities

We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect 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.

We also confirm that we have disclosed:

- our 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
- our knowledge of any allegations of fraud, or suspected fraud, affecting the Council's financial statements communicated by employees, former employees, analysts, regulators or others.

### Post balance sheet events

Since the date of approval of the financial statements by Members of the Council, no additional significant post balance sheet events have occurred which would require additional adjustment or disclosure in the financial statements.

### Compensating arrangements

There are no formal or informal compensating balancing arrangements with any of our cash and investment accounts.

### Specific representations

We confirm that it is the Council's intention to hold investments classified as long term for a period extending beyond 12 months after balance sheet date.

We confirm that this letter has been discussed and agreed by the Audit Committee on 24 September 2009.

Signed .....  
Name Duncan McLeod  
Position: Director of Finance and Corporate Services  
Date .....

Signed .....  
Name Gareth Daniel  
Position: Chief Executive  
Date .....

Signed .....  
Name Councillor Cummins  
Position: Chair of the Audit Committee  
Date .....

# Appendix 4 – Value for money criteria

Table 5 summarises my findings against the value for money conclusion for each of the three Use of Resources themes.

**Table 5 Value for money criteria**

KLOE	Met
Managing finances	
Planning for financial health	Yes
Understanding costs and achieving efficiencies	Yes
Financial reporting	Yes
Governing the business	
Commissioning and procurement	Yes
Use of information	Yes
Good governance	Yes
Risk management and internal control	Yes
Managing resources	
Natural resources	Yes
Strategic asset management	Yes
Workforce	N/A

The workforce criterion was not assessed in 2008/09.

## Appendix 5 – Action Plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
<b>Annual Governance Report 2008/09 - Recommendations</b>						
7	R1 The Council should strengthen its procedures for fixed asset accounting.	2	Deputy Director of Finance and Corporate Resources	Yes	Our review of the closedown process will include a focus on fixed assets. We have commenced our planning for the 2009/10 accounts, as part of the implementation of IFRS, and will continue to liaise with the Audit Commission to ensure our systems and processes comply with the new arrangements.	31 March 2010

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# The Audit Commission

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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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## Copies of this report

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