

**Deputy Chief Executive's Office**  
Dean Taylor

**TO ALL MEMBERS OF THE AUDIT AND  
GOVERNANCE COMMITTEE**

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Our Ref:

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10 September 2010

Dear Councillor,

**AUDIT AND GOVERNANCE COMMITTEE 17 SEPTEMBER 2010 - ADDITIONAL ITEM  
UNDER SPECIAL URGENCY**

I refer to the agenda for the above meeting that was circulated to Members recently, and write to advise that at the request of the Chairman and for reasons of special urgency an additional item on the Annual Governance Report has been included to the agenda.

I attach a copy of the report for consideration by the Committee.

Yours sincerely

**SALLY COLE**  
**COMMITTEE MANAGER EXECUTIVE**

Copy to: Recipients of the Audit and Governance Agenda





<b>MEETING:</b>	<b>AUDIT AND CORPORATE GOVERNANCE</b>
<b>DATE:</b>	<b>17 SEPTEMBER 2010</b>
<b>TITLE OF REPORT:</b>	<b>ANNUAL GOVERNANCE REPORT 2009/10</b>
<b>PORTFOLIO AREA:</b>	<b>RESOURCES</b>

**CLASSIFICATION:** Open.

### **Wards Affected**

None

### **Purpose**

To introduce the external auditor's Annual Governance Report for 2009 which sets out:

- a. Their opinion on the financial statements for 2009/10 approved by the Committee on 29 June 2010.
- b. Their opinion on the council's arrangements for securing value for money.
- c. Their recommendations for further improvements in the council's governance arrangements arising from their audit work.

### **Key Decision**

This is not a Key Decision.

### **Recommendation(s)**

**THAT:**

- (a) the content of the Annual Governance Report (AGR) for 2009/10 attached to this report is discussed with the external auditor.
- (b) the action plan in the Annual Governance Report in response to the recommendations contained in the Report for 2009/10 be agreed.
- (c) the Draft Letter of Representation (Appendix 3 of the AGR 2009 attached to this report refers) be approved for signature by the Chair of the Committee and the Director of Resources.

### **Alternative Options**

- 1 This is an information report and therefore no alternative options are outlined.

## **Reasons for Recommendations**

- 2 The statutory Code of Audit Practice in Local Government Bodies requires the external auditor to make a report to those charged with governance that summarises the conclusions they have drawn from their audit work and their opinion on the financial statements and value for money. The Council's Constitution sets out the Audit & Governance Committee's responsibilities for matters of governance.

## **Key Considerations**

- 3 The external auditor will present the Annual Governance Letter for 2009/10.
4. The Audit Commission anticipates issuing an unqualified opinion on both the statement of accounts for 2009/10 and the council's arrangements for securing value for money by the statutory deadline of 30 September 2010.
5. The Audit Commission has not identified any material or significant issues to bring to the Committee's attention this year.

## **Financial Implications**

6. None arising directly from this report.

## **Legal Implications**

- 7 This report has no legal implications.

## **Risk Management**

- 8 The Audit & Governance Committee is charged with responsibility for corporate governance and will monitor progress made by management in addressing the issues identified in the external auditor's Annual Governance Letter for 2009/10. The Chief Internal Auditor will report progress in the internal audit assurance report he presents at each of the Committee's meetings.

## **Consultees**

- 9 None.

## **Appendices**

- 10 Annual Governance Report 2009/10 (attached as an appendix to this report).

# Annual Governance Report

Herefordshire Council

Audit 2009/10

September 2010

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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 Director of Resources 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;
- take note of the adjustments to the financial statements set out in this report;
- agree to adjust the errors in the financial statements I have identified, which management has declined to amend or set out the reasons for not amending the errors;
- approve the letter of representation on behalf of the Council before I issue my opinion and conclusion; and
- agree your response to the proposed action plan.

Yours faithfully

Elizabeth Cave  
District Auditor

September 2010

# 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.

Financial statements	Results
Unqualified audit opinion	Yes
Financial statements free from material error	Yes
Adequate internal control environment	Yes
Value for money	Results
Adequate arrangements to secure value for money	Yes

## Audit opinion

- 1 Subject to receiving a satisfactory letter of assurance from the Director of Resources, I plan to issue an unqualified opinion on the financial statements in my audit report.

## Financial statements

- 2 I am very grateful for the excellent co-operation and good working papers I received from your staff which have allowed me to fundamentally complete the audit. During the audit, management agreed to make a number of adjustments to the statement of accounts mainly to improve the detailed notes to the accounts.

## Value for money

I assess your arrangements to secure economy, efficiency and effectiveness in your use of resources against criteria specified by the Audit Commission. 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.

## Independence

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



## 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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**4** I ask the Audit and Corporate Governance 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;
- agree to adjust the errors in the financial statements I have identified that management has declined to amend or set out the reasons for not amending the errors;
- approve the letter of representation on behalf of the Council before I issue my opinion and conclusion; and
- agree your response to the proposed action plan.

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# 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

**5** Before I give my opinion on the financial statements, there are a few actions which must be completed. Firstly I must consider any formal questions or objections from members of the public during the accounts inspection period. Secondly I will need to obtain from the Director of Resources a signed letter of representation from the Council relating to areas where I am reliant on management opinion for the accounting treatment for certain items in the accounts. Subject to these items, I expect to issue an unqualified opinion on the financial statements. Appendix 1 contains a copy of my draft audit report.

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## Errors in the financial statements

- 6** I am very grateful for the excellent co-operation and good working papers I received from your staff which allowed me to fundamentally complete the audit earlier than in previous years. This is a good achievement in view of the challenge of implementing complex changes to the way PFI and similar schemes need to be accounted for. During the audit, management agreed to make a number of adjustments to the statement of accounts, mainly to improve the notes to the accounts. The main issue was the inclusion of charges of £9.8 million due to the reduction in value (impairment) of PFI assets charges in the re-stated 2008/09 expenditure rather than as an adjustment to the 2008/09 opening balance. Officers have agreed to correct the accounts accordingly.
- 7** I have identified a number of errors that are not material in aggregate but which individually are above the trivial threshold. Officers do not propose to make amendments, so for information, they are reported as unadjusted mis-statements in Appendix 2.

## Financial statements

- 8 The effect on the revenue account of making the non-trivial adjustments we have identified would be to reduce expenditure at the net cost of services line by £901,000. The Audit Commission audit approach also requires that any error found in our samples should be extrapolated across the whole population of items being audited. Two very minor errors were identified in a test of a sample of post year end transactions and impairments. If the error rate was replicated across the whole population the potential value of the errors would reduce expenditure on the net cost of services line by a further £30,000. However substantial additional work would be required to establish the accuracy of this figure. As this is not material we have not carried out further testing to clarify the true extent of the error.

### Recommendation

- R1** Consider adjusting the remaining errors in the financial statements I have identified (Appendix 2), which management has declined to amend or set out the reasons for not amending the errors.

## Letter of representation

- 9 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

- 10 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 2009 Statement of Recommended Practice (SoRP) changed the basis of accounting for PFI and similar schemes requiring the re-statement of opening balances and 2008/09 comparative information.	I reviewed the Council's approach and re-stated balances. The pre-statement audit work identified the need for the Council to account for the Shaw Homes contract under IFRIC 12 as well. This review concluded that these restated balances were not materially misstated.
The 2009 SoRP changed the basis of accounting for collection fund transactions and balances requiring the re-statement of opening balances and 2008/09 comparative information.	I reviewed the proposed accounting treatment and re-statements prior to the preparation of the 2009/10 financial statements. The balances were re-stated correctly in accordance with SoRP guidance.

Issue or risk	Finding
As in 2008/09, we are not able to rely on a controls based approach to the audit of the creditor payments (CEDAR) and payments to independent care homes (ISIS).	I placed reliance on Internal Audit substantive tests that addressed the risks of mis-statement identified. Controls in the creditor system improved from October 2009 following the Committee's response to last year's governance report.
My early substantive testing of the physical existence of plant and equipment on the Council's asset register identified errors of both inclusion and omission in the register and the Council agreed to promptly review it before closing down the accounts.	The Council acted in response to the issues I raised at our pre-statement visit and undertook further work to confirm the existence of significant plant and equipment assets recorded on the asset register. The outcome was that £298,000 of IT and vehicle assets were written off. I substantively tested the existence of the revised asset register in relation to plant and equipment and found the revised balance to be materially correct.

### Accounting practice and financial reporting

- 11** I consider the non-numeric content of your financial reporting. There is only one issue I want to raise with you.
- 12** The accounting requirements for the Private Finance Initiative (PFI) and similar contracts are no longer based on the UK accounting standard FRS 5 but on International Financial Reporting Standards (IFRS), specifically IFRIC 12: Service Concessions. The impact of this change is that the assets and associated liabilities of the two PFI contracts (Whitecross School and Waste) and one similar to a PFI (Shaw Homes) are now accounted for on-balance sheet. The change has been implemented retrospectively and therefore the accounts contain a number of prior period adjustments. In reviewing the accounting entries for the joint waste PFI produced by Worcestershire County Council, I noted a number of errors which management agreed to amend before the information was supplied to Herefordshire Council for inclusion in its accounts. I have also noted one non-trivial error in relation to the Council's Waste PFI which has not been amended for.
- 13** The Waste PFI is a contract with Mercia Waste for the disposal of waste, management of a recycling centre and management of a number of household waste sites. The Council has correctly identified the assets and the associated liability for the purpose of retrospective accounting entries, however four household waste sites were not valued in year by Worcestershire County Council and have been effectively impaired to zero value. Based on information provided in the operator's asset register the sites are not likely to have a value to the Council of more than £563,000 and are therefore not material. I recommend that these are valued and included in the 2010/11 Balance Sheet. I understand the Council is including a note in its accounts to explain this.

## Financial statements

### Recommendation

**R2** Obtain a valuation from Worcestershire County Council for the remaining household waste sites and include in the 2010/11 balance sheet.

# 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.

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## Value for money conclusion

- 14 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.
- 15 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

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

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## Audit closure certificate

**17** 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

**18** 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; and
  - whether they have been prepared properly, following the relevant accounting rules.
- 

## Qualified

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

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## Unqualified

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

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## Value for money conclusion

**21** 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 Herefordshire Council

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## Opinion on the accounting statements

I have audited the accounting statements and related notes of Herefordshire 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, 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 Herefordshire 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 Director of Resources and auditor

The Director of Resources’ 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 Herefordshire 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, Herefordshire 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.

Elizabeth Cave  
Officer of the Audit Commission

Audit Commission  
The Business Centre  
Blackpole Road  
Worcester  
WR3 8SQ  
September 2010

# Appendix 2 – Unadjusted misstatements in the accounts

I identified the following misstatements during my audit, but management has not adjusted the financial statements. I bring them to your attention to help you in fulfilling your governance responsibilities. If you decide not to amend, please tell us why in the representation letter. If you believe the affect of the uncorrected errors, individually and collectively is immaterial, please reflect this in the representation letter. Please attach a schedule of the uncorrected errors to the representation letter.

**Table 2**

Description of error	Accounts affected	Value of error
Teachers unfunded benefits relating to previous periods charged to 2009/10 I and E.	Expenditure on children's services in I and E account and Statement of Movement on General Fund Balance note 10.3 employee contributions.	£115,000
Retentions on capital schemes not accrued in 2009/10 capital expenditure.	Fixed Assets (Land and Buildings) and Capital Creditors in Balance Sheet.	£649,000
External audit fees reported on a cash rather than accruals basis.	I and E-Corporate and Democratic core and Creditors in Balance Sheet.	£58,000
Highways staff capitalised salaries written off rather than being debited to fixed assets.	I and E-highways and Transport Services expenditure was overstated but reversed out through Statement of Movement on General Fund Balance. Fixed Assets (Infrastructure) was understated and Capital Adjustment Account (revenue charged to capital under statute) overstated.	£869,000

## Appendix 2 – Unadjusted misstatements in the accounts

Description of error	Accounts affected	Value of error
Extrapolated Cut-off error.	Debtors and I and E -gross income.	£2,000 actual but this could be £248,000 reduction in expenditure if extrapolated to the entire population.(see comment in paragraph 8 re extrapolation).
Error in Lady Hawkins School impairment book entry	I and E (Children's Services), Fixed Assets, Capital Adjustment Account-impairment charges, and Statement of Movement on General Fund Balances.	£26,500 but extrapolated to the entire population this could be £243,000 increase in expenditure (see comment in paragraph 8 re extrapolation).

# Appendix 3 – Draft letter of representation

Elizabeth Cave  
Audit Commission  
Blackpoll Business Centre  
Blackpoll Road  
Worcester  
WR3 8SQ

Dear Liz

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## Herefordshire Council - Audit for the year 2009/10 ended 31 March 2010

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other directors, officers of Herefordshire Council, the following representations given to you in connection with your audit of the Council's financial statements for the year 2009/10 ended 31 March 2010.

### 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 gives a true and fair view of the financial position and financial performance of the Council and for making accurate representations to you.

### Uncorrected Misstatements

I confirm that I believe that the effects of the uncorrected financial statements misstatements listed in the attached schedule are not material to the financial statements, either individually or in aggregate. These misstatements have been discussed with those charged with governance within the Council.

### 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 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 account 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 the requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

### 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.

## Appendix 3 – Draft letter of representation

### 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; and
- there are no material commitments or contractual issues, other than those already disclosed in the financial statements.

### Related Party Transactions

I confirm the completeness of the information disclosed regarding the identification or 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 Council, no additional significant post balance sheet events 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 classification of assets and liabilities reflected in the financial statements.

Signed on behalf of Herefordshire Council

I confirm that this letter has been discussed and agreed by the Council on (date)

Signed

Name

Position

Date

# Appendix 4 – Value for money criteria

<b>KLOE</b>	<b>Met</b>
<b>Managing finances</b>	
Planning for financial health	<b>Yes</b>
Understanding costs and achieving efficiencies	<b>Yes</b>
Financial reporting	<b>Yes</b>
<b>Governing the business</b>	
Commissioning and procurement	<b>Yes</b>
Use of information	<b>Yes</b>
Good governance	<b>Yes</b>
Risk management and internal control	<b>Yes</b>
<b>Managing resources</b>	
Strategic Asset Management	<b>Yes</b>
Workforce	<b>Yes</b>



## 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>					
7	R1 Consider adjusting the remaining errors in the financial statements I have identified (Appendix 2), which management has declined to amend or set out the reasons for not amending the errors.	2	Audit and Governance Committee	Yes	None	17 September 2010
9	R2 Obtain a valuation for the remaining household waste sites and include in the 2010/11 balance sheet.	2	Director Of Resources	Yes	None	31 March 2011

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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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## Copies of this report

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