

# Annual Governance Report

Torbay 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.
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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 have discussed and agreed a draft of the report with senior managers and have 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 (Appendix 2);
- 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; (Appendix 3);
- approve the letter of representation on behalf of the Council before I issue my opinion and conclusion (Appendix 4); and
- agree your response to the proposed action plan (Appendix 6).

Yours faithfully

Alun Williams  
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.

<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	8
<b>Value for money</b>	<b>Results</b>	<b>Page</b>
Adequate arrangements to secure value for money	Yes	12

## Audit opinion

- 1 My audit of your financial statements is substantially complete, although there are still a small number of issues that need to be resolved and procedures completed.
- 2 Subject to satisfactory clearance of outstanding matters, I expect to issue an unqualified opinion on the financial statements. Appendix 1 contains a copy of my draft audit report.

## Financial statements

- 3 The financial statements have been amended for one non-material error and there is one unadjusted misstatement. The adjusted errors have no overall impact on the authority's reported financial position.
- 4 A number of disclosures have been added or amended to comply with the CIPFA Statement of Recommended Practice. A significant number of minor presentational errors have also been amended.
- 5 I have raised some issues about the qualitative aspects of your financial reporting.

## Value for money

- 6 I intend to issue an unqualified opinion stating that the Authority had adequate arrangements to secure economy, efficiency and effectiveness.

## Key messages

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### 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;
- take note of the adjustments to the financial statements which are set out in this report (Appendix 2);
- 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 (Appendix 3);
- approve the letter of representation on behalf of the Council before I issue my opinion and conclusion (Appendix 4); and
- agree your response to the proposed action plan (Appendix 6).

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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

- 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.

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## Errors in the financial statements

### South Devon link road

- 10 The Council has incorrectly capitalised expenditure of £757k on design and set-up costs for the South Devon link road as fixed asset additions. Although the Council owns the existing road network which will be improved under the scheme, it does not have ownership of land where the new road is being built and there is no agreement about asset recognition in place with Devon County Council. Therefore the expenditure should not be capitalised.
- 11 The Council do not plan to amend this in the 2009/10 accounts. They will discuss the issues of ownership and accounting with Devon County Council and both Councils will make any necessary amendments in 2010/11.

### NNDR

- 12 The analysis of debtors (note 12) includes the NNDR amount due from the Government as £2m - an overstatement of £200k. This is a misclassification from accrued income and will be amended.

Recommendation
R1 The Council should discuss the issues of ownership and accounting for the South Devon link road with Devon County Council and should make any necessary amendments in 2010/11.



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## Post balance sheet event re pensions

- 13 In their first budget the coalition Government has announced that, in future, public service pensions will be linked to the Consumer Price Index (CPI) rather than the

Retail Price Index (RPI). Therefore the assumptions used to calculate the pension fund liability relating to future levels of pension increase have changed.

- 14 We requested the Council, along with other admitted bodies, to seek a revised deficit calculation and to add a Post Balance Sheet Event disclosure note to the accounts. The note discloses a reduction of £17.104m in the Council's pension liability.

**Important weaknesses in internal control**

- 15 Re-implementation of the payroll system was completed in 2009/10. As outlined below in table 1, however, the framework of controls has not yet been fully implemented. It is understood that controls are being fully implemented in 2010/11.

**Recommendation**

- R2 The Council should ensure that the framework of controls for the payroll system is fully implemented in 2010/11.

**Letter of representation**

- 16 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**

- 17 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
Because of the current economic climate the financial assets of the Council may be subject to impairment.	We have reviewed the Council's fixed asset accounting, and accounting for impairment of financial assets and have concluded that the amounts are materially correct.
There are key changes to the CIPFA Statement of Recommended Practice (SoRP) that will affect the presentation of the 2009/10 Financial Statements. For example, the treatment of collection fund entries for collecting and precepting councils, accounting for service	We have carried out specific tests to ensure the Financial Statements comply with the SoRP.  Non-compliance with the SORP has been identified in a number of areas. These are referred to below in Table 2 and Appendix 2.



## Financial statements

Issue or risk	Finding
concessions, and increased disclosures for officers' remuneration.	
The Council finished the re-implementation of its payroll system during 2009/10. For part of the year there were few controls operating and in the remainder the number of controls operating satisfactorily were limited.	<p>Internal Audit tested the system and produced a report with recommendations. Further substantive testing was carried out to provide assurance where controls were ineffective.</p> <p>We reviewed this work and retested on a sample basis. We also carried out completeness testing.</p> <p>As a result we were able to conclude that system produced materially correct figures.</p>
The SORP 2009 requires that PFI contracts and similar arrangements should now be accounted for in a manner that is consistent with the adaptation of IFRIC 12 Service Concession Arrangements contained in the government's IFRS-based Financial Reporting Manual. Retrospective restatement is required and the analysis and accounting required is likely to be complex.	We reviewed the approach taken by the Council and have concluded that it is correct, subject to resolution of some final matters.
Local Government accounts become subject to the requirements of International Financial Reporting Standards (IFRS) from 2010/11. The Council needs to be undertaking certain actions as part of its 2009/10 accounts preparation. This could impact on the Council's Closedown programme for 2009/10.	Preparations for IFRS are continuing and have not had a detrimental impact upon the preparation of the 2009/10 accounts.

## Accounting practice and financial reporting

- 18** 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
Schools bank reconciliations	<p>In 2008/09 we reported imbalances on Local Payment School bank reconciliations. The total difference was £52,828 - the net of six schools where the schools balance exceeded the ledger balance by £106,332 and nine schools where the ledger balance exceeds the schools balance by £53,584.</p> <p>No reconciliations were carried out during 2009/10.</p> <p>A reconciliation carried out at the year end identified that the net difference had increased to £131,950 - the net of eight schools where the schools balance exceeded the ledger balance by £187,893 and nine schools where the ledger balance exceeds the schools balance by £319,483.</p> <p>At the year end the schools finance team have processed a series of adjustments to bring the reconciliations into balance.</p>
Disclosure errors	<p>Seven instances of non-compliance with the SORP or SORP guidance were identified. These are summarised in Appendix 2 and will be amended.</p> <p>In addition, note 15 - disclosing employee costs - has been enhanced to meet the guidance contained in Local Authority Accounting Panel Bulletin 85</p>
Presentation errors	<p>A significant number of minor presentation/consistency issues were identified in the accounts and foreword and will be amended.</p>

### Recommendation

**R3** Reconciliations should be carried out between the ledger and schools balances on a regular basis

## Financial statements

**R4** Internal audit should review the adjustments that have taken place at the end 2009/10, seek explanations and, where appropriate, should take this into account when planning future school visits

**R5** The Council should review its QA arrangements for the preparation of future statements and ensure that they are sufficiently strong to pick up on SORP non-compliance and presentation/consistency issues

# 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

- 19 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 5.
- 20 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

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

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## Audit closure certificate

**22** 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

**23** 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

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

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## Unqualified

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

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## Value for money conclusion

**26** 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 Torbay Council

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## Opinion on the accounting statements

I have audited the Authority accounting statements and related notes of Torbay 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 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 Torbay 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 Responsible Financial Officer and auditor

The Responsible Financial Officer’s 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.

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,

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

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 and the content of the Annual Report. 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.

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### 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.

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### 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, Torbay Council made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2010.

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### 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.

Alun Williams

District Auditor

3-4 Blenheim Court  
Lustleigh Close  
Matford Business Park  
Exeter  
EX2 8PW

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**

Adjusted misstatements	Nature of adjustment	Income and Expenditure Account		Balance sheet	
		Dr £000s	Cr £000s	Dr £000s	Cr £000s
Note 12: Debtors analysis NNDR government debtor	Misclassification within the debtors total: NNDR debtor is overstated by £200k General Accrued Income is understated by £200k			200	200
<b>SORP compliance</b>					
SORP compliance issues and enhanced employee costs disclosure	<p>Eight amendments or additions to disclosures have been made to meet SORP and LAAP bulletin 85 requirements.</p> <p>These include:</p> <ul style="list-style-type: none"> <li>all restated 08/09 figures are now identified;</li> <li>the effect of Prior Period Adjustments is more clearly shown;</li> </ul>				

## Appendix 2 – Amendments to the draft accounts

		Income and Expenditure Account		Balance sheet	
	<ul style="list-style-type: none"> <li>• additional disclosures have been made regarding partnership arrangements with TCT;</li> <li>• an additional disclosure has been made for the gross amount of assets held for use in operating leases and the related accumulated depreciation;</li> <li>• an additional disclosure has been made for the details of payments due to be made under PFI and similar contracts;</li> <li>• the disclosure of capital commitments has been expanded; and</li> <li>• the disclosure of employee costs has been expanded.</li> </ul>				
<b>Minor amendments</b>					
Presentation and consistency issues	Minor presentation and consistency issues in the accounts and the foreword, identified during the audit, have been addressed.				

# Appendix 3 – 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 4**

Description of error	Accounts affected	Value of error £ million
<p>Expenditure on design and set-up for South Devon link road has been capitalised. However, although the Council owns the existing road network which will be improved under the scheme, it does not have ownership of land where the new road is being built and there is no agreement on asset recognition in place with Devon CC. In these circumstances the expenditure should not be capitalised.</p> <p>The Council intends to discuss the issues of ownership and accounting for the South Devon link road with Devon County Council and will make any necessary amendments in 2010/11.</p>	Fixed assets additions	0.757

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# Appendix 4 – Draft letter of representation

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To: Alun Williams, District Auditor  
3-4 Blenheim Court  
Lustleigh Close  
Matford Business Park  
Exeter  
EX2 8PW

## **Torbay 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 officers, of Torbay Council the following representations given to you in connection with your audit of the Council's financial statements for the year 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 give 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 and the reasons for not correcting these items are as follows;

- reason 1 etc;
- reason 2

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

## Appendix 4 – Draft letter of representation

### Irregularities

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

There have been no:

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

I also confirm that I have disclosed:

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

### Law, regulations, contractual arrangements and codes of practice

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

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

### Fair Values

I confirm the reasonableness of the significant assumptions within the financial statements. For [xyz] assumption, I confirm:

- the appropriateness of the measurement method;
- the basis used by management to overcome the presumption under the financial reporting framework;
- the completeness and appropriateness under the financial reporting framework; and
- if subsequent events [require/do not require] adjustment to the fair value measurement.

### Assets

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

- losses arising from sale & purchase commitments;
- agreements & options to buy back assets previously sold; and
- assets pledged as collateral.
- Compensating arrangements
- There are no formal or informal compensating balancing arrangements with any of our cash and investment accounts. Except as disclosed in Note X to the financial statements we have no other lines of credit arrangements.

### Contingent liabilities

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

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

### Related party transactions

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

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

### Post balance sheet events

Since the date of approval of the financial statements by the 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 or classification of assets and liabilities reflected in the financial statements.

### Specific representations:

[example] 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.

[example] The legal claim by ABC Limited has been settled out of court by a payment of £258,000. No further amounts are expected to be paid and no similar claims have been received or are expected to be received.

## Appendix 4 – Draft letter of representation

Signed on behalf of Torbay Council

I confirm that the this letter has been discussed and agreed by the Audit Committee on [date]

Signed

Name

Position

Date

# Appendix 5 – 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>	
Natural resources	<b>Yes</b>



## Appendix 6 – 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	The Council should discuss the issues of ownership and accounting for the South Devon link road with Devon County Council and should make any necessary amendments in 2010/11.	2	Chief Accountant	Yes	Torbay's and DCC's relevant share of the asset to be recognised to be agreed with DCC.	Dec 2010
8	The Council should ensure that the framework of controls for the payroll system is fully implemented in 2010/11.	3	EH Human Resources	Yes	Work currently ongoing	March 2010
10	Reconciliations should be carried out between the ledger and schools balances on a regular basis	2	Finance Manager – Childrens	Yes	Accounting for the LPS bank balances has been changed from April 2010 and balances adjusted to match schools SIMS as at 31/3/10	Ongoing

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
11	Internal audit should review the adjustments that have taken place at the end 2009/10, seek explanations and, where appropriate, should take this into account when planning future school visits	3	Finance Manager – Childrens and Internal Audit Manager	Yes	Future audit plans to include this requirement	Ongoing
11	The Council should review its QA arrangements for the preparation of future statements and ensure that they are sufficiently strong to pick up on SORP non-compliance and presentation/consistency issues	1	Chief Accountant	Yes	Timetable for peer review of accounts prior to approval	June 2011

# 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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