

# Annual Governance Report

Charnwood Borough Council

Audit 2009/10

**September 2010**

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## Status of our reports

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

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

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

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

I discussed and agreed a draft of the report with the Head of Financial Services on 14 September 2010 and updated it as issues have been resolved.

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

It asks you to:

- consider the matters raised in the report before approving the financial statements (pages 7 to 8);
- 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

Neil Bellamy  
District Auditor

14 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
Draft financial statements free from material error	No	7
Adequate internal control environment	Yes	7
<b>Value for money</b>	<b>Results</b>	<b>Page</b>
Adequate arrangements to secure value for money	Yes	9

## Audit opinion

- 1 Subject to satisfactory clearance of outstanding matters, I plan to issue an audit report including an unqualified opinion on the financial statements.

## Financial statements

- 2 My audit identified adjustments that were required to the draft financial statements which were approved by members in June. The accounts have been amended and I shall issue my audit opinion on these amended statements.

## Value for money

- 3 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.

## Audit fees

- 4 At this stage I am not proposing any change in the opinion audit fee of £119,100 I agreed in April 2009.

## Independence

- 5 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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**6** I ask the Audit Committee to:

- consider the matters raised in the report before approving the financial statements (pages 7 to 8);
- 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

- 7** My audit is now substantially complete, and 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

- 8** The draft financial statements presented for audit were free from material errors except that I disagreed with the accounting treatment of the year end desktop valuation of land and buildings. Amendments have been made that transfer £9 million from the revaluation reserve to the Capital Adjustment Account. Further explanations are included in Appendix 3.
- 9** Net cost of services has reduced by a corresponding amount, but there is no impact on the general fund balance, HRA balance or net worth.

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## Weaknesses in internal control

- 10** We have not identified any weaknesses 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.

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## Letter of representation

- 11** 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.

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## Key areas of judgement and audit risk

- 12** In planning my audit I identified specific risks and areas of judgement related to my opinion on the statement of accounts that I have considered as part of my audit.

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

Issue or risk	Finding
<b>Included in the fees letter issued in April 2009</b>	
The HRA balance may become overdrawn	Audit testing has given me sufficient assurance regarding the completeness of amounts charged to the HRA.
<b>Included in the Audit Opinion Plan issued in April 2010</b>	
Some significant entries in the financial statements are based on data supplied by third parties, following the outsourcing of revenues and benefits during the year.	Appropriate controls are in place to check that information is accurate.

**Accounting practice and financial reporting**

**13** 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
The actual value of assets in the Leicestershire County Council pension fund as at 31 March 2010 was £1.4 million higher than the estimated values used by the Actuary in his calculations.	The estimated value of the Council's share of scheme assets, as advised by the actuary is potentially understated by £44,000. The net pension scheme liability and pension scheme reserve (£49.6 million) shown on the face of the balance sheet are therefore both overstated by £44,000.  I am satisfied with the reasonableness of the accounting estimate for pension assets, as the accounts were prepared using information provided by the actuary.

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# 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 5.
- 15** As part of my work I have covered the Council's governance arrangements. In this respect I note that the Council has recently appointed the Acting Chief Executive to the post on a permanent basis. However, the Chief Executive still retains the statutory role of responsible financial officer. It is recognised good practice for these roles to be separate so they act as a check and balance to each other. The Council needs to review this position.
- 16** 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.

Recommendation
<b>R1</b> The Council should ensure the roles of Chief Executive and responsible financial officer are carried out by separate officers.

# Glossary

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## Annual governance statement

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

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## Audit closure certificate

**18** 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

**19** 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.
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## Qualified

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

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## Unqualified

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

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## Value for money conclusion

**22** 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 – Proposed independent auditor’s report to Members of Charnwood Borough Council

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## **Opinion on the accounting statements**

I have audited the Authority and Group accounting statements and related notes of Charnwood Borough Council for the year ended 31 March 2010 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 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. 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 Charnwood Borough Council in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 49 of the Statement of Responsibilities of Auditors and of Audited Bodies published by the Audit Commission in April 2008.

## **Respective responsibilities of the Chief Executive and auditor**

The Chief executive’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 Authority and Group 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; and
- the financial position of the Group and its income and expenditure for the year.

## Appendix 1 – Proposed independent auditor’s report to Members of Charnwood Borough Council

I review whether the governance statement reflects compliance with ‘Delivering Good Governance in Local Government: A Framework’ published by CIPFA/SOLACE in June 2007. I report if it does not comply with proper practices specified by CIPFA/SOLACE or if the statement is misleading or inconsistent with other information I am aware of from my audit of the accounting statements. I am not required to consider, nor have I considered, whether the governance statement covers all risks and controls. Neither am I required to form an opinion on the effectiveness of the Authority’s corporate governance procedures or its risk and control procedures

I read other information published with the Authority and Group accounting statements, 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. 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.

### 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; and
- The Group 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 Group 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, Charnwood Borough 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.

# 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**

Nature of adjustment	Accounts affected	Dr £000s	Cr £000s	Dr £000s	Cr £000s
		<b>Income &amp; Expenditure account</b>		<b>Balance sheet</b>	
The year end desktop valuation of land and buildings was credited to the revaluation reserve, but has now been credited to I&E to reverse the impact of the full revaluation at 1 April 2009	Revaluation reserve Net cost of services		8,997	8,997	
		<b>Statement of Movement on the General Fund Balance</b>		<b>Balance sheet</b>	
	Reversal of impairment Capital adjustment account	8,997			8,997

## Revaluation of land and buildings

During 2009/10 there were two revaluations of land and buildings:

## Appendix 2 – Amendments to the draft accounts

- A full valuation as at 1 April 2009 reduced values by £52 million. This was correctly charged to I&E (except for £6 million which was set against the opening balance on the revaluation reserve).
- A year end desktop valuation increased values by £16 million. This was credited to the revaluation reserve.

In my opinion the two valuations are linked as they both incorporate changes in market values, and are within 12 months of each other. The year end valuation should therefore have been credited to I&E to reverse (in part) the earlier impairment charge.

Officers took a different view in arriving at the treatment in the draft accounts, which was that there is no link between the two valuations.

Although there is no impact on the general fund balance as a result of the above amendments, the reported net cost of services in the I&E account has fallen from £69 million to £60 million.

### Cash flow statement

The cash flow statement was amended to comply with the change in accounting arrangements for collection fund transactions. Revenue cash flows should only include the Council's share of council tax cash received. The amendments are as follows:

- Revenue cash outflows have been reduced by £110.9 million;
- Revenue cash inflows have been reduced by £103.4 million; and
- Movements in other liquid resources have increased by £7.5 million.

### Other amendments

There were several minor presentational amendments to the explanatory foreword and notes to the financial statements which I do not consider significant to bring to your attention.

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# Appendix 3 – Unadjusted misstatements in the accounts

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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.

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**Table 4**

<b>Description of error</b>	<b>Accounts affected</b>	<b>Value of error £000</b>
Amounts due to/from DWP in respect of housing and council tax benefits subsidies are not netted off in the accounts, although balances are settled net by DWP.	Debtors are overstated Creditors are overstated	391

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# Appendix 4 – Draft letter of representation

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To:

Neil Bellamy  
District Auditor  
Audit Commission  
7 Lewis Court  
Grove Park  
Enderby  
Leicestershire  
LE19 1SU

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## **Audit for the year ended 31 March 2010**

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other directors of Charnwood Borough 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/United Kingdom Generally Accepted Accounting Practice/International Financial Reporting Standards 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:

- Cash received from DWP recorded in separate balance sheet cost centres to reflect the breakdown as described on the remittance advice for rent allowances/rebates etc. We treat these as separate cost centres. As each fund is funded based on that element of the subsidy return, by showing them gross we show more clarity in differentiating the sources of the Council income's elements which are owed or owing.

## Appendix 4 – Draft letter of representation

### 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.

### Going Concern

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

### Irregularities

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

There have been no:

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

I also confirm that I have disclosed:

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

### Law, regulations, 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.

### 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. We have no other lines of credit arrangements.

### Contingent liabilities

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

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

### Related party transactions

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

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

### Post balance sheet events

Since the date of approval of the financial statements by the Council, no additional significant post balance sheet events have occurred which would require additional adjustment or disclosure in the financial statements, other than those that have been properly recorded and disclosed 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.

### Service concessions IFRIC 12

I have reviewed all contracts to identify any that involve both service provision and the use of assets. These have then been examined to determine whether any may fall within the scope of IFRIC 12 as service concessions. There are no contracts that fall within this scope other than those which have been properly recorded and disclosed within the financial statements.

Signed on behalf of Charnwood Borough Council

G Parker  
Chief Executive

Date

## Appendix 4 – Draft letter of representation

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### Schedule to letter of representation

<b>Description of uncorrected item</b>	<b>Accounts affected</b>
Amounts due to/from DWP in respect of housing and council tax benefits subsidies are not netted off in the accounts, although balances are settled net by DWP.	Creditors include £391,000 which would otherwise be netted off against debtors of £477,000

# Appendix 5 – Value for money criteria

Key Line Of Enquiry	Met
<b>Managing finances</b>	
Planning for financial health	Yes
The medium term financial strategy (MTFS) is aligned to corporate objectives and priorities and clear criteria are used to make decisions on revenue allocation. The Council has involved local communities in financial planning, and there is regular financial training for staff and members. The Council has a specific financial plan which has now increased the previously very low balance on the HRA.	
Understanding costs and achieving efficiencies	Yes
The Council understands the costs of its services and uses benchmarking in most services to identify areas for potential efficiencies. The use of benchmarking is being rolled out to all service plans. The recent outsourcing of the revenues and benefits service and the letting of the environmental services contract offer potential efficiency savings in the longer run.	
Financial reporting	Yes
The Council has a history of managing within budget and producing annual accounts by statutory deadlines. Its in-year budgetary control arrangements allow users access to up to date information within 2 days of each period end allowing early management action if necessary. The statement of accounts was presented for audit in time together with appropriate supporting working papers. The Council has gained assurances from its ALMO, Charnwood Neighbourhood Housing Ltd, which will help avoid a late audit opinion from its auditor this year.	
<b>Governing the business</b>	
Commissioning and procurement	Yes
The Council has taken steps to identify community needs by for example identifying priority neighbourhoods in prioritising LAA funding. It involves users in designing services eg via the Youth Conference from Autumn last year. A clear procurement strategy is needed and a review of the old one is progressing slower than planned. The revenues and benefits outsourcing and the recent environmental services contract are aimed at improved	

## Appendix 5 – Value for money criteria

<b>Key Line Of Enquiry</b>	<b>Met</b>
services and efficiency savings.	
Use of information	<b>Yes</b>
The Council has an established performance management framework supported by appropriate policies on data quality, but these do not yet extend to cover partnerships fully. Following the major data security breach in 2008/09 from the theft of a lap top, data security arrangements have been strengthened with a higher level of encryption and further data security training has taken place.	
Good governance	<b>Yes</b>
The constitution clearly sets out roles and responsibilities of members and officers. The previous acting Chief Executive has been appointed on a permanent basis but is also the responsible financial officer. It is good practice if these roles are separated. A renewed focus on clarifying priorities has emerged with the new leader and cabinet. The expected arrangements to maintain ethical standards are in place.	
Risk management and internal control	<b>Yes</b>
An effective framework and processes are in place to monitor and manage risk including regular reporting to scrutiny, although the impact of overview and scrutiny is still developing. The Council has a sound system of internal control. This has been strengthened by separating the Audit Committee from performance and scrutiny, and by appointing an independent chair. The Council is committed to counter fraud and corruption and participates in the National Fraud Initiative.	
<b>Managing resources</b>	
Natural resources	<b>Yes</b>
The Council adopted a Climate Change strategy in 2005. It can show how its efforts, helped by the use of funding under SALIX, to minimise use of natural resources have reduced carbon emissions over the last few years by quantifiable reduced usage of gas, water and electricity. It is also working with partners to reduce carbon emissions - for instance through the Charnwood Together Climate Change Delivery Group.	
Workforce	<b>Yes</b>
This was assessed under Use of Resources in previous years and evidence from our audit this year provides assurance the Council has met this criterion.	

## 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>						
8	R1 The Council should ensure the roles of Chief Executive and responsible financial officer are carried out by separate officers.	3	Chief Executive			

# 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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