Annual Governance Report

East Northamptonshire Council
Audit 2009/10
Date September 2010
Status of our reports

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

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

2009/10 Annual Governance Report

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

I discussed and agreed a draft of the report with the Executive Director on 16 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 9);
• approve the letter of representation on behalf of the Council before I issue my opinion and conclusion (Appendix 2); and
• agree your response to the proposed action plan (Appendix 4).

Yours faithfully

Neil Bellamy
District Auditor
16 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.

<table>
<thead>
<tr>
<th>Financial statements</th>
<th>Results</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unqualified audit opinion</td>
<td>Yes</td>
<td>7</td>
</tr>
<tr>
<td>Financial statements free from material error</td>
<td>TBC</td>
<td></td>
</tr>
<tr>
<td>Adequate internal control environment</td>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Value for money</th>
<th>Results</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adequate arrangements to secure value for money</td>
<td>Yes</td>
<td>10</td>
</tr>
</tbody>
</table>

Audit opinion

1 My audit work to support my opinion is substantially complete. The only key areas of work outstanding relate to fixed assets and to the NNDR transactions in the collection fund.

2 Subject to satisfactory clearance of outstanding matters, I expect to be able to issue an audit report including an unqualified opinion on the financial statements.

Financial statements

3 My staff found some errors in your financial statements and these are currently being collated and the value finalised. We will update the committee at the meeting.

4 I also agreed a number of presentational amendments with officers.

Value for money

5 I am required to conclude whether the Council has put in place adequate arrangements for securing economy, efficiency and effectiveness in its use of resources. I assess your arrangements against the criteria specified by the Audit Commission for 2009/10.

6 I have assessed the arrangements at the Council as adequate in all 8 relevant areas. The other two areas relating to strategic asset management and workforce planning were not required to be assessed during 2009/10 although workforce planning was assessed in 2008/09 and I have confirmed that there has been no deterioration in the
Key messages

arrangements in place. I therefore propose to issue an unqualified value for money conclusion.

Audit fees

7 I propose to charge an additional fee to reflect the unplanned additional work required in relation to fixed assets, as notified to the Executive Director in my opinion audit plan in June 2010. I will agree the level of the additional fee with the Executive Director once my work is complete.

Independence

8 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.

I ask the Audit Committee to:

- consider the matters raised in the report before approving the financial statements (pages 7 to 9);
- approve the letter of representation on behalf of the Council before I issue my opinion and conclusion (Appendix 2); and
- agree your response to the proposed action plan (Appendix 4).
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.

Opinion on the financial statements

10 Subject to satisfactory clearance of outstanding matters, I plan to issue an audit report including an unqualified opinion on the financial statements. Appendix 1 contains a copy of my draft audit report.

Errors in the financial statements

11 My staff found some errors in your financial statements and these are currently being collated and the value finalised. I will provide you with a detailed listing of the errors identified and amendments agreed at the meeting to discuss this report, together with details of any unadjusted errors.

12 A number of presentational amendments were also agreed.

Letter of representation

13 Before I issue my opinion, auditing standards require me to ask you and management for written representations about your financial statements and governance arrangements. Appendix 2 contains the draft letter of representation.

Key areas of judgement and audit risk

14 In planning my audit I identified specific risks and areas of judgement that I considered as part of my audit.

Table 1 Key areas of judgement and audit risk

<table>
<thead>
<tr>
<th>Issue or risk</th>
<th>Finding</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed assets</td>
<td>My staff identified a number of errors in the fixed asset register, including:</td>
</tr>
<tr>
<td></td>
<td>• Double counting of assets and of some elements of expenditure on assets</td>
</tr>
<tr>
<td>The fixed asset register</td>
<td>The fixed asset register is still being updated to reflect revaluations as at 1 April 2009. It is not possible to gain assurance from compliance testing of the system to support the opinion, and substantive</td>
</tr>
</tbody>
</table>
Table 2

<table>
<thead>
<tr>
<th>Issue or risk</th>
<th>Finding</th>
</tr>
</thead>
</table>
| Fixed asset register | The fixed asset register reflected capital expenditure schemes instead of recording physical assets. This resulted in: 
  - assets recorded in the asset register that did not physically exist as individual assets 
  - expenditure incurred not allocated to specific assets 
  - revaluations/impairments of assets incorrectly calculated and recorded |
| Bank reconciliation | In his letter last year my predecessor referred to problems the Council had experienced in producing the bank reconciliation. While procedures are now in place to ensure prompt reconciliation there is an unreconciled difference of |
Finding

£3,649 at the year end. The bank reconciliation is a fundamental control within the Council's overall financial systems.

Provision for sums due to DCLG

The accounts include a provision for sums due to DCLG, in the sum of £886k, in respect of LSVT levy. In last year’s letter my predecessor recommended that discussions were held with DCLG to resolve this issue as soon as practicable. This has not yet been done. If the Council is able to establish that this sum is not in fact due, my understanding is that Useable Capital Receipts would increase by the £886k.

Recommendation

R1 Undertake a full review and rationalisation of the fixed asset register to ensure it contains details of assets that the Council owns with details of expenditure incurred and any impairments.

R2 Ensure that the unresolved difference on the bank reconciliation is investigated and ensure that full reconciliation is achieved.

R3 Contact DCLG and establish whether the liability relating to the LSVT levy exists.
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.

Value for money conclusion

16 I assess your arrangements to secure economy, efficiency and effectiveness in your use of resources against criteria specified by the Audit Commission. I have shown my conclusions on each of the areas in Appendix 3.

17 I intend to issue an unqualified conclusion stating that the Council had adequate arrangements to secure economy, efficiency and effectiveness in the use of resources. Appendix 1 contains my draft report.
Glossary

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

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

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

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

Qualified
21 The auditor has some reservations or concerns.

Unqualified
22 The auditor does not have any reservations.

Value for money conclusion
23 The auditor’s conclusion on whether the audited body has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
Appendix 1 – Independent auditor’s report to Members of East Northamptonshire Council

Opinion on the accounting statements

I have audited the accounting statements and related notes of East Northamptonshire 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 East Northamptonshire 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 Interim Director of Resources and auditor

The Executive Director’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, 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.

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.

Opinion

In my opinion the Authority’s 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, East Northamptonshire 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.

Neil Bellamy
Officer of the Audit Commission
Rivermead House
7 Lewis Court
Grove Park
Enderby
Leicestershire LE19 1SU
xx September 2010
Appendix 2 – Draft letter of representation

Draft management representation letter

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

East Northamptonshire 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 East Northamptonshire 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. All representations cover the Council's accounts included within the financial statements.

Compliance with the statutory authorities

I acknowledge my responsibility under the relevant statutory authorities for preparing the financial statements in accordance with the Code of Practice for Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice which give a true and fair view of the financial position 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 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 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, including:

- the appropriateness of the measurement method;
- the completeness and appropriateness under the financial reporting framework; and
Appendix 2 – Draft letter of representation

- the appropriateness of any adjustments to the fair value arising from subsequent events.

Group entities and joint arrangements
I confirm that there are no material group entities requiring the preparation of group accounts and no material joint arrangements requiring inclusion in 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.

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/events after the reporting period 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:

- 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 that have been properly recorded and disclosed within the financial statements.

Signed on behalf of East Northamptonshire Council

I confirm that this letter was discussed and agreed by members of the Audit and Risk Management Committee at its meeting on 22 September 2010.

Mark Lovell
Executive Director
### Appendix 3 – Value for money criteria

<table>
<thead>
<tr>
<th>KLOE</th>
<th>Met</th>
</tr>
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<tbody>
<tr>
<td><strong>Managing finances</strong></td>
<td></td>
</tr>
<tr>
<td>Planning for financial health</td>
<td>Yes</td>
</tr>
<tr>
<td>The Council has adequate arrangements in place in relation to financial planning. It has built upon previous improvement work to relate its financial and service planning more closely. Financial planning processes are very effectively integrated ensuring that medium term plans are suitably related and robust. The new SCS and Corporate Plan are clearly the key drivers for the service planning process. Much more emphasis has been placed on identifying savings and efficiencies during the current year. Members ensure that the plans are affordable and that they continue to enable the Council to achieve its desired outcomes.</td>
<td></td>
</tr>
<tr>
<td>Understanding costs and achieving efficiencies</td>
<td>Yes</td>
</tr>
<tr>
<td>The Council has a clear understanding of its costs derived through the periodic re-letting of its major contracts and an ongoing assessment of its residual overheads. The Council is in the process of market testing its waste management contract, a key expense. Many of the residual services that are provided directly by the council are statutory functions, which leave limited flexibility to reduce base costs. This is being addressed by the increasing utilisation of shared service provision. The shared services arrangements are well-established, and in particular have delivered increased resilience, such as in ICT and finance and therefore more capacity and flexibility for improved performance, as well as the cost savings they generate.</td>
<td></td>
</tr>
<tr>
<td>Financial reporting</td>
<td>Yes</td>
</tr>
<tr>
<td>Budget monitoring information is reliable, relevant and understandable, produced on a regular and timely basis, and prompt action is taken to address variances. The reports to the Performance Panel do not demonstrate the linkages between performance and relative cost, no evidence provided to demonstrate additional investment is provided as necessary to improve performance. Committees receive quarterly reports which include financial information with a written commentary that explains the true underlying position and contain appropriately summarised information that is relevant and presented in a way that meets the committee’s needs.</td>
<td></td>
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</table>
Appendix 3 – Value for money criteria

<table>
<thead>
<tr>
<th>KLOE</th>
<th>Met</th>
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<tbody>
<tr>
<td>The accounts complied with statutory deadlines, Accounts approved by council contained some material errors, and work is required to ensure that records to support figures for fixed assets are robust. Staff responded promptly to requests for information during the onsite visit, and working papers were of an acceptable standard with some good practice.</td>
<td>Met</td>
</tr>
</tbody>
</table>

**Governing the business**

Commissioning and procurement

Good measures are in place to improve procurement and commissioning that reflect local needs and deliver sustainable outcomes. There is a clear long-term vision in place for local people which shapes the plans and activities of the Council and its partners. Effective consultation is supporting the delivery of improved value for money and better outcomes for the community. Work to determine where customers are less satisfied and why is being directly undertaken by a Community Development Officer. Better quality customer service and value for money are supported by appropriate investment in technology. There is a high degree of GIS usage across the council’s ICT systems, enabling data to be presented in a way which is more helpful and accessible to customers. Alternative options for procurement are well-developed. Understanding of the supply market is demonstrated through the engagement in shared procurement channels, such as the key engagement with the Welland Procurement Partnership.

Use of information

The Council has taken a consistent, robust and effective approach to ensuring data quality over several years. Oversight for the delivery of the Council’s Data Quality strategy is undertaken by the Audit and Risk Management Committee. An action plan is in place to support the delivery of the strategy and positive progress has been delivered across a range of key areas. Audits are conducted to test the effectiveness of processes, with recommendations for improvement being duly implemented. The Council demonstrates a clear understanding of the information needs of its decision makers.

Good governance

The Council has established a sound foundation to demonstrate and promote the principles of good governance. Greater focus is to be applied to ensuring good governance in the wider perspective of partnership working. The Council promotes and demonstrates the principles of good governance effectively. Effective arrangements are in place for the oversight of members’ behaviour. The Council has established the East Northamptonshire Standards Board to discharge its functions conferred by the Local government Act 2000. Codes of Conduct have been adopted for members and officers and a separate Code of Practice is in place for determining planning procedures.

Yes

Yes

Yes
## Appendix 3 – Value for money criteria

### KLOE

<table>
<thead>
<tr>
<th>Risk management and internal control</th>
<th>Met</th>
</tr>
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<tbody>
<tr>
<td>The Council has a formally defined framework for managing and monitoring potential risks, although this is an area with opportunities for refinement and improvement. During 2009 the Council's Risk Management Strategy was reviewed and a revised strategy agreed, to address recommendations arising from an Internal Audit review. Appropriate training has been provided for members and officers responsible for the management and mitigation of risks. Management of risk is now embedded within the knowledge, skills and behaviours (KSB) framework for officers, which strengthens accountability for effective risk management by all staff. A Benefits Counter Fraud Strategy is in place, and communicated to all staff, however this is purely targeted at benefits fraud. There is also a Counter Fraud Strategy and policy statement, last approved and updated in 2006, which covers the wider counter fraud and corruption arena and training on staff responsibilities is provided as part of the induction process. However there is no evidence that these arrangements extend to, and include, partnerships. The Council updated its Whistle blowing policy in November 2008. There are adequate systems on internal control in place.</td>
<td>Yes</td>
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</table>

### Managing resources

<table>
<thead>
<tr>
<th>Natural resources</th>
<th>Yes</th>
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<tbody>
<tr>
<td>The Council performs adequately in making effective use of natural resources. Baselines have been established for the key areas in identifying the council's impact on all aspects of the environment. The Council is in the process of developing a Use of Natural Resources Strategy which will set out formally its commitment to reducing its energy consumption and use of natural resources and reduce costs. The development of the Strategy is being informed by an Energy Efficiency Project. Active steps have been taken to reduce carbon emissions. Appropriate measures are being taken to improve biodiversity. The Council is working with the Wildlife Trust to get additional wildlife sites into positive conservation management. The East Northamptonshire return for 2008/09 was more than twice the percentage of the next highest district within Northamptonshire.</td>
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<table>
<thead>
<tr>
<th>Workforce</th>
<th>Yes</th>
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<tbody>
<tr>
<td>Workforce planning was reviewed in 2008/9 and found to be adequate. There are no indications of any deterioration in 2009/10.</td>
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</table>
## Appendix 4 – Action plan

<table>
<thead>
<tr>
<th>Page no.</th>
<th>Recommendation</th>
<th>Priority</th>
<th>Responsibility</th>
<th>Agreed</th>
<th>Comments</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td><strong>R1</strong> Undertake a full review and rationalisation of the fixed asset register to ensure it contains details of assets that the Council owns with details of expenditure incurred and any impairments.</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td><strong>R2</strong> Ensure that the unresolved difference on the bank reconciliation is investigated and ensure that full reconciliation is achieved.</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td><strong>R3</strong> Contact DCLG and establish whether the liability relating to the LSVT levy exists.</td>
<td>3</td>
<td></td>
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**Annual Governance Report 2009/10 - Recommendations**
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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