

# Annual Governance Report

Shrewsbury and Atcham BC

Audit 2008/09

Date **17th September 2009**

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## **Status of our reports**

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

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

Ladies and Gentlemen

## **2008/09 Annual Governance Report**

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

A draft of the report was discussed and agreed with the Director of Resources on 8th September 2009 and has been updated since as issues have been resolved.

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

It asks you to:

- consider the matters raised in the report before approving the financial statements (pages 4 to 11);
- 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, 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 5).

Yours faithfully

Tony Corcoran  
District Auditor  
17th September 2009

# Key messages

This report summarises the findings from the 2008/09 audit which is substantially complete. It includes the messages arising from my audit of your financial statements and the results of the work I have undertaken to assess how well you use and manage your resources to deliver value for money and better and sustainable outcomes for local people.

Financial Statements	Results	Page
Unqualified audit opinion	Yes	7
Financial statements free from material error	Yes	7
Adequate internal control environment	Yes	7
Use of resources	Results	Page
Arrangements to secure value for money	Yes	12

## Audit opinion

- Our work on the financial statements audit is ongoing as we have yet to complete our debtors review and testing of housing benefit and council tax benefit claims. We expect to issue an unqualified opinion on both the financial statements and Value for Money conclusion. However should any further matters arise in concluding the outstanding work we will discuss these with the Director of Resources.

## Financial statements

- We expect to issue an unqualified opinion on the financial statements. There were a number of errors and uncertainties which arose during the audit and these are detailed within the report. The main areas which required greater audit focus related to the value of local taxpayer arrears within the financial statements and the effect of impairments of fixed assets. As a result of our additional testing, we expect to be able to secure the assurances needed to enable us to issue an unqualified opinion.

## Use of resources

- The Council's system of internal control is adequate and we therefore propose issuing an unqualified conclusion on the Council's arrangements for securing economy, efficiency and effectiveness in the use of resources

## Key messages

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### Audit Fees

- 4 We reported our fee proposals as part of the Audit Plan for 2008/09. The planned fee was £90,319. However, due to additional work required in reviewing the revenues and benefits reconciliations and local taxpayer arrears, this is likely to increase. The outturn fee will only be finalised once our work on the financial statements audit is complete.

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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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## 5 I ask the Audit Committee to:

- consider the matters raised in the report before approving the financial statements (pages 4 to 11);
- 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 which management has declined to amend or set out the reasons for not amending the errors (Appendix 3);
- take note of the VFM Conclusion;
- 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 5).

# Financial statements

**The Shrewsbury and Atcham BC financial statements and annual governance statement are important means by which Shrewsbury and Atcham BC accounts for its stewardship of public funds. As Shropshire 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

- 6 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

- 7 We identified errors in the financial statements (other than those of a trivial nature) and reported these to management.
  - 8 Management has agreed to adjust the financial statements for the errors identified in Appendix 2. However, because of their materiality we are reporting these errors to you.
  - 9 These adjustments primarily reflect the need to ensure proper classification of transactions within balance sheet headings. There was also a notional transaction relating to the disposal of the trade waste business, which had not been included within the financial statements. However, there was no overall impact on the general fund as compensating entries to both income and expenditure were required.
  - 10 There was a material compensating adjustment of £840k which increased the level of local taxpayers' debtor and creditor values within the financial statements. This was due to the incorrect reduction of the debtor valuation by the adjustment for credit balances, which are more appropriately classified within creditors.
- 

### Material weaknesses in internal control

- 11 We identified weaknesses in the internal control environment relating to Revenues and Benefits systems. This was the result of the transfer between the outgoing systems which did not officially operate post early December 2008 and the introduction of the new systems in February 2009. As a result of the volume of the work involved in undertaking the transfer, controls which we would normally place reliance upon for gaining assurance of the relevant transactions within the financial statements, did not operate. We therefore conducted additional testing of the reconciliations work prepared by Shropshire Council to gain assurance that no material misstatement existed. We

understand that Shropshire Council have ensured that appropriate arrangements and controls are now operating. However, we did note that towards the end of August, there had not been any arrears collection activity in all areas, including sundry debtors. It is important that Shropshire Council view this as a priority area as the failure to recover arrears can result in future financial pressures, as well as being politically sensitive.

**Recommendation**

- R1** Shropshire Council must ensure that all key controls are operating effectively within the Revenues and Benefits environment.
- R2** Shropshire Council must commence debtor arrears recovery as early as possible.

**Letter of representation**

**12** Before I issue my opinion, auditing standards require me to obtain appropriate written representations from you and management about your financial statements and governance arrangements. Appendix 4 contains the draft letter of representation I seek to obtain from you.

**Key areas of judgement and audit risk**

**13** In planning my audit I identified specific risks and areas of judgement that I have considered as part of my audit. My findings are set out in Table 1.

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

Issue or risk	Finding
Risks arise from the potential loss of staff leading to potential breakdown in internal controls and good governance arrangements.	Generally, the control environment was maintained during 2008/09 and Members played an effective role in ensuring that governance arrangements remained robust.
Service continuity will be at risk during the transition. Performance management and risk management must be especially robust during the change period.	The Council was able to maintain effective services during 2008/09, although there were pressures in areas such as revenues and benefits as discussed above. The Council continued to maintain effective performance management arrangements during this last year of the Council's existence.



### Accounting practice and financial reporting

14 I consider the qualitative aspects of your financial reporting. Table 2 contains the issues I want to raise with you.

**Table 2**

Issue or risk	Finding
Local taxpayers arrears	We have reviewed the reconciliations conducted by the Council in agreeing system values to the financial statements. We noted that debtor valuations had been reduced by £0.45m for NNDR (business rates) arrears and £0.39m for Council Tax arrears. In both cases these related to issues such as unallocated income received, incorrect account balances and credits netted off against debtors. Our work in this area confirmed that these were more appropriately disclosed as creditors. Therefore an adjustment has been made against both debtor and creditor valuations as detailed in Appendix 2. The adjustment does not impact on the Total Net Worth of the Council.
Fixed asset ownership	Our testing of title deeds identified that no evidence was available to confirm that the ownership of Flaxmill bus depot (value £24,527) had been properly registered with the Land Registry. The fixed asset register also included Far Garden Place amenity land (value £100), however no record was available to demonstrate that this land belongs to the Council. We have incorporated the proposed adjustments in Appendix 3. We understand that officers will ensure the Flaxmill asset will be properly registered by the end of September 2009.

<p>Fixed asset impairment and overall valuation</p>	<p>The impairment value in the financial statements reduced the fixed asset valuation to £104.3m. Using Audit Commission guidance on impairments, we identified that the valuation of fixed assets (excluding Theatre Severn and Sports Village) could be understated by £6.5m. The main reason for this potential undervaluation is that no upward revaluations have been carried out since the previous full revaluation in 2004. This is in accordance with the Council's accounting policy and consistent with requirements for five yearly revaluations. However, Shropshire Council have recently completed a revaluation of the Theatre Severn and Sports Village and identified that the valuation in the financial statements for these assets is potentially overstated by approximately £6m. Thus the net effect of any potential understatement is now £0.5m which is below materiality. Shropshire Council will complete its review of asset valuations during this year in readiness for the 2009/10 financial statements.</p>
<p>Related party transactions</p>	<p>The draft financial statements failed to disclose a related party transaction involving a Member of the Council. Following discussions with officers, we have ensured that an appropriate disclosure has now been made.</p>
<p>Staff costs</p>	<p>Our review of the disclosures of staff costs identified that the disclosure did not accurately reflect the analysis of pay. As a result of our work, we have secured the necessary adjustments to the relevant disclosure note.</p>
<p>Usable capital receipts (UCR)</p>	<p>The Council has incorrectly included interest receivable of £33k within the UCR balance. This sum was part of the annual repayment received in respect of the disposal of assets in 2007/08 to Shrewsbury school.</p>

## Financial statements

### Recommendation

- R3** Shropshire Council must ensure that the fixed asset revaluation is conducted to arrive at the current valuation in readiness for 2009/10 financial statements.
- R4** Shropshire Council must conduct a review of fixed assets to confirm title to assets properly exists.
- R5** Shropshire Council must ensure that the Usable Capital Receipts reserve is correctly recorded within its 2009/10 general ledger.

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# Use of resources

I am required to conclude whether the Council put in place adequate corporate arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the value for money (VFM) conclusion.

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## Value for money conclusion

- 15** I assess your arrangements to secure economy, efficiency and effectiveness in your use of resources against criteria specified by the Audit Commission. From 2008/09, the Audit Commission will specify each year, which of the use of resources KLOE are the relevant criteria for the VFM conclusion at each type of audited body. However, as 2008/09 was the last year of Shrewsbury and Atcham BC before its demise, the full use of resources review was not applicable. Therefore our review was based upon the twelve VFM criteria which were consistent with prior year reviews.
- 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 the wording of my draft report.

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

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## **Opinion on the financial statements**

I have audited the Authority accounting statements and related notes of Shrewsbury and Atcham BC for the year ended 31 March 2009 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 Shropshire 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 prepared by the Audit Commission.

## **Respective responsibilities of the Responsible Financial Officer and auditor**

The Responsible Financial Officer’s responsibilities for preparing the financial statements in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2008 are set out in the Statement of Responsibilities for the Statement of Accounts.

My responsibility is to audit the financial 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 present fairly, in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2008 the financial position of the Authority and its income and expenditure for the year.

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

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

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 financial statements present fairly, in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2008, the financial position of the Authority as at 31 March 2009 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

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

relevant criteria specified by the Audit Commission for principal local authorities. I report if significant matters have come to my attention which prevent me from concluding that the Authority has made such proper arrangements. I am not required to consider, nor have I considered, whether all aspects of the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

### Conclusion

I have undertaken my audit in accordance with the Code of Audit Practice and having regard to the criteria for principal local authorities specified by the Audit Commission and published in May 2008 and updated in February 2009, and the supporting guidance, I am satisfied that, in all significant respects, Shrewsbury and Atcham BC made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2009.

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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.

Tony Corcoran

(Officer of the Audit Commission)

Suite 1

Observer House

Horsefair

Abbey Foregate

Shrewsbury

Shropshire SY2 5DB

30th September 2009

# Appendix 2 – Adjusted amendments to the accounts

The following misstatements were identified during the course of my audit and the financial statements have been adjusted by management. I bring them to your attention to assist you in fulfilling your governance responsibilities.

**Table 3**

		Income and Expenditure Account		Balance Sheet	
Adjusted misstatements	Nature of Adjustment	Dr £000s	Cr £000s	Dr £000s	Cr £000s
<b>Debtors - Local taxpayers</b>	<b>being the incorrect reduction of local taxpayer arrears by credit balances on individual taxpayer accounts which are more appropriately disclosed as Creditors.</b>			<b>840</b>	
<b>Creditors</b>	<b>being the incorrect reduction of local taxpayer arrears by credit balances on individual taxpayer accounts which are more appropriately disclosed as Creditors.</b>				<b>840</b>
<b>I and E Environmental services-gross expenditure</b>	<b>being transactions relating to disposal of trade waste business which were excluded from the financial statements</b>	<b>350</b>			



## Appendix 2 – Adjusted amendments to the accounts

<b>I and E Environmental services-gross income</b>	<b>being transactions relating to disposal of trade waste business which were excluded from the financial statements</b>		<b>350</b>		
<b>Debtors - sundry</b>	<b>Repayment of debt is due Jan 2010 and is thus due within 12 months</b>	<b>50</b>			
<b>Long term debtors- other</b>	<b>Repayment of debt is due Jan 2010 and is thus due within 12 months</b>		<b>50</b>		
<b>Provisions</b>	<b>Mayors / civic regalia provision not meeting requirements of FRS12</b>	<b>7</b>			
<b>Earmarked reserves</b>	<b>Mayors / civic regalia provision not meeting requirements of FRS12</b>		<b>7</b>		
<b>I and E Environmental services-gross expenditure</b>	<b>Being expenditure re waste collection omitted from accounts</b>	<b>13</b>			
<b>I and E Environmental services-gross income</b>	<b>Being expenditure re waste collection omitted from accounts</b>		<b>13</b>		

## Appendix 3 – Unadjusted misstatements in the accounts

The following misstatements were identified during the course of my audit and the financial statements have not been adjusted by management. I bring them to your attention to assist you in fulfilling your governance responsibilities. If you decide not to do so, please tell us why in the representation letter. If you believe the effect 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 £000's
Intangible assets includes the purchased software for the Academy system and no account was taken of accelerated impairment in respect of the likely termination of the system in 2009/10.	DR I and E net cost of services	38
	CR Intangible assets	38
	DR Capital Adjustment Account (CAA)	38
	CR Statement of movement on general fund balance (SMGFB)	38
Adjustment relating to change in prior year value of pension liability which is included in STRGL, but could be posted through Income and Expenditure account to complete the double entry	DR Income and Expenditure NDC	56
	CR SMGFB	56

### Appendix 3 – Unadjusted misstatements in the accounts

Being interest receivable which has been incorrectly posted to Usable Capital Receipts reserve plus non accrued interest receivable on a loan and a miscellaneous posting to interest receivable which was not interest receivable.	DR I and E Interest receivable	12
	DR UCR	33
	DR Long term debtors	16
	CR I and E - net cost of services	61
Items in suspense not posted to accounts	DR Creditors	8
	CR I and E net cost of services	8
Asset incorrectly included in Fixed Asset register ( Flaxmill Bus depot) - no evidence of rights and obligations was produced to confirm legal ownership.	DR I and E net cost of services	25
	CR Fixed assets non operational	25
	DR CAA	25
	CR SMGFB	25
Overstated depreciation of fixed assets	DR Fixed assets	4
	CR I and E net cost of services	4
	DR SMGFB	4
	CR CAA	4
Variances between prepaid listings for local taxpayers and the value reported in the financial statements	DR Creditors	9
	CR Collection fund	9

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# Appendix 4 – Draft letter of representation

To: Tony Corcoran  
Appointed Auditor  
Suite 1, Observer House,  
Horsefair, Abbey Foregate  
Shrewsbury  
SY2 5DB

## **Shrewsbury and Atcham Borough Council - Audit for the year ended 31 March 2009**

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other directors and officers of Shrewsbury and Atcham 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 2009.

### **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;
- There have been no irregularities involving other employees that could have a material effect on the financial statements;
- There have been no 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

The following significant assumptions have been made in the financial statements for fair value:

I confirm the reasonableness of the significant assumptions within the financial statements. For each 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
- Subsequent events do not require adjustment to the fair value measurement.

### **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 already 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 Shrewsbury and Atcham Borough Council, no additional significant post balance sheet events that 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:**

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.

## Appendix 4 – Draft letter of representation

The liability relating to works at the Sports Village has been settled by a payment of £629,041 (excluding VAT). No further amounts are expected to be paid and no similar claims have been received or are expected to be received.

The work on Theatre Severn has been completed and no further amounts are expected to be paid and no similar claims have been received or are expected to be received.

### Signed on behalf of Shrewsbury and Atcham Borough Council

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

Signed

Name	Laura Rowley	Cllr Brian Williams
Position	Director of Resources	Chair of the Audit Committee

Date

## Appendix 5 – Action plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
<b>Annual Governance Report 2008/09 - Recommendations</b>						
8	R1 Shropshire Council must ensure that all key controls are operating effectively within the Revenues and Benefits environment.	3				
8	R2 Shropshire Council must commence debtor arrears recovery as early as possible	3				
11	R3 Shropshire Council must ensure that the fixed asset revaluation is conducted to arrive at the current valuation in readiness for 2009/10 financial statements.	2				
11	R4 Shropshire Council must conduct a review of fixed assets to confirm title to assets properly exists.	2				



## Appendix 5 – Action plan

11	R5 Shropshire Council must ensure that the Usable Capital Receipts reserve is correctly recorded within its 2009/10 general ledger.	2				
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# The Audit Commission

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone.

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

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