

Annual Governance Report

South Shropshire District Council

Audit 2008/09

Date 8 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.
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Ladies and Gentlemen

2008/09 Annual Governance Report

I am pleased to present the draft version of my report on the results of my audit work for 2008/09 in respect of South Shropshire District Council (SSDC).

The report will be updated as issues are resolved and the final report will be discussed and agreed with Shropshire Council's Director of Resources.

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 8 to 10);
- 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 6).

Yours faithfully

Tony Corcoran
Officer of the Audit Commission
Suite 1, Observer House
Horsefair
Abbey Foregate
Shrewsbury
Shropshire SY2 5DB
8th September 2009

Key messages

This report summarises the findings from the 2008/09 audit of SSDC which is currently ongoing. 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 the Council used and managed its resources to deliver value for money and better and sustainable outcomes for local people.

Financial Statements	Results	Page
Unqualified audit opinion	Yes	8
Financial statements free from error	Yes	8
Adequate internal control environment	Yes	8
Use of resources	Results	Page
Arrangements to secure value for money	Yes	11

Audit opinion

- 1 This report summarises the findings from our 2008/09 audit, which is partially complete. At the time of writing this report there are a number of issues that remain to be resolved. The key issues are summarised below.

Fixed Assets

- Revaluations of assets were undertaken by Shropshire valuers as at 1/4/08 despite a request by SSDC for a valuation at 31/3/09. The original accounts were compiled on the basis of the valuations relating to 31/3/09 until the error was identified at audit. An impairment review was then required and has been undertaken. Revised statements were received on 3 September and we can now undertake our audit of capital assets, depreciation and associated capital balances.
- The valuation report includes a value of only £45,000 for the Bio Digester which is the only asset of this type within the UK and consequently there is no known market value. However, the accounts include a value of £1.9million in respect of the Bio Digester based on cost less depreciation; the asset has been treated for accounting purposes as a large piece of equipment. We are seeking technical advice and may require further assurance in respect of this asset value.

Revenues and benefits

- Controls within the benefits system upon which we intended to bring forward assurance from 2007/08 did not operate during 2008/09 mainly due to a number of benefits staff being seconded onto the Northgate project group. Assurance will be

Key messages

obtained via testing of the grant claim which will be undertaken during September 2009.

- For council tax and NDR we were able to bring forward controls assurance in respect of the IBS system. However, additional assurance is required for the period of operation of the Northgate system and testing is scheduled for September 2009.
- Reconciliations between the IBS systems at closedown in December 2008 and the Northgate system operational from February 2009 were not reconciled as part of the implementation project. For council tax and NDR sufficient assurance is available from alternative reconciliations undertaken by SSDC staff. However, for benefits additional work is required to gain assurance.
- Additional evidence is also required in respect of council tax and NDR debtors and Valuation Officer amendments before we can give assurance on the Collection Fund.

Related party disclosures

- Related party disclosures from two councillors are still outstanding. Officers are seeking to obtain these declarations.

Income and expenditure

- Audit work is substantially complete on general testing of the I&E account excluding the impact of any issues referred to above. However, a number of invoices and journals have yet to be located. A member of the finance staff has been nominated to assist in locating these documents..

Diddlesbury Village Hall

- We have received questions from a local government elector which at present have not been made into a formal objection. The details of the query have been forwarded to officers who are currently preparing a response.

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

Financial statements

3 As part of our audit we identified errors in the draft financial statements (other than those of a trivial nature) and reported these to management. The statements have been amended in respect of the valuation of fixed assets. However, as the effect of the remaining errors identified to date is not material no other amendments have been made. These errors are included at Appendix 3.

Value for money

4 I assess your arrangements to secure economy, efficiency and effectiveness in your use of resources against criteria specified by the Audit Commission. We identified no issues that could impact significantly on my conclusion and I intend to issue an

unqualified conclusion stating that SSDC had adequate arrangements to secure economy, efficiency and effectiveness in the use of resources.

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.

5 I ask the Audit Committee to:

- consider the matters raised in the report before approving the financial statements (pages 8 to 10);
- 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 6).

Financial statements

The SSDC financial statements and annual governance statement are important means by which the Council accounted 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.

Opinion on the financial statements

- 6 Subject to satisfactory clearance of the outstanding matters listed in paragraph 1, 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

- 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 relating to fixed asset valuations and impairments as they are material. These will be listed in Appendix 2 of my final report.
- 9 Management has not adjusted the financial statements for the errors identified in Appendix 3 as the effect is not material.

Material weaknesses in internal control

- 10 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 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.
- 11 In addition, controls within the housing benefits system upon which we intended to bring forward assurance from 2007/08 did not operate during 2008/09 mainly due to a number of benefits staff being seconded onto the Northgate project group. Assurance will be obtained via testing of the grant claim which will be undertaken during September 2009.

Financial statements

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 possible breakdown in internal control and good governance arrangements. Service continuity will be at risk during the transition. Performance management and risk management must be especially robust during the change period.	As reported in paragraphs 10 and 11 we identified weaknesses in the internal control environment relating to Revenues and Benefits systems.

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
Revaluations of assets were undertaken by Shropshire valuers as at 1/4/08 despite a request by SSDC for a valuation at 31/3/09. The original accounts were compiled on the basis of the valuations	Revised statements were received on 3 September and we can now undertake our audit of capital assets, depreciation and associated capital balances

Issue or risk	Finding
relating to 31/3/09 until the error was identified at audit. An impairment review was then required and has been undertaken..	
The valuation report includes a value of only £45,000 for the Bio Digester which is the only asset of this type within the UK and consequently there is no known market value. However, the accounts include a value of £1.9million in respect of the Bio Digester based on cost less depreciation; the asset has been treated for accounting purposes as a large piece of equipment.	We are seeking technical advice and may require further assurance in respect of this asset value.
Related party transactions (RPTs) are included at note 15 to the financial statements. This discloses personal and prejudicial interests disclosed by a number of councillors.	Related party disclosures from two councillors are still outstanding. Officers are seeking to obtain these declarations.
Audit work is substantially complete on general testing of the I&E account excluding the impact of any issues referred to above. However, a number of invoices and journals have yet to be located.	A member of the finance staff has been nominated to assist in locating these documents
We have received questions from a local government elector in relation to Diddlesbury Village Hall. At present these questions have not been made into a formal objection.	The details of the query have been forwarded to officers who are currently preparing a response.

Recommendation
R3 Obtain the outstanding RPT declarations for 2008/09 before the audit opinion is given.

Use of resources

I am required to conclude whether SSDC 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.

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. My conclusions on each of the areas are set out in Appendix 5.
- 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

Opinion on the financial statements

I have audited the Authority accounting statements and related notes of South Shropshire DC 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, the Group Accounts 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.

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 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, South Shropshire DC made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2009.

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

This table will be completed following the audit of the amended accounts

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 effected	Value of error £000
The 2007/08 figure for sundry debtors relating to HB overpayments recovered from ongoing benefits (£143,379) was included in the accounts as the actual figure for 2008/09 (£155,805) was not available until mid June	Current debtors I&E	12
The provision for bad debts relating to long term rent allowance debtors has been deducted from the current debtors balance instead of long term debtors.	Current debtors Long term debtors	37
Land at Cleobury Mortimer was sold to Bromford Carinthia Housing Association during 2008/09. The sale agreement included a provision that the Association must provide a car park the value of which was deemed to be £120,000. This 'consideration' has been included as a long term debtor. However,	Current debtors Long term debtors	120

Appendix 3 – Unadjusted misstatements in the accounts

Description of error	Accounts effected	Value of error £000
in accordance with the agreement the car park must be provided during 2009/10 and should therefore be shown as a short term debtor.		
Two valuations were obtained for the Central Marches Business Centre which was sold on 20/3/09. The valuation of £234k as at 1/4/08 was used to calculate the loss on disposal of the asset. The second valuation was made on 15/8/08 and is for £300k. Had this valuation been used the loss on disposal would have been £66,000 more.	I&E	66
Housing benefit rent allowance expenditure shown in the ledger = £7,524k; rent allowance expenditure included within the subsidy claim = £7,468. The difference is unexplained to date and there is a potential loss of income.	I&E	56

Appendix 4 – Draft letter of representation

Mr A Corcoran
District Auditor
Audit Commission
Suite1
Observer House
Abbey Foregate
Shrewsbury
SY2 5DE

Dear Tony

South Shropshire District Council - Audit for the year ended 31 March 2009

We confirm to the best of our knowledge and belief, having made appropriate enquiries of other Directors and officers of Shropshire Council, the following representations given to you in connection with your audit of the District Council's financial statements for the year ended 31 March 2009.

Compliance with the statutory authorities

We acknowledge our responsibility under the relevant statutory authorities for preparing the financial statements in accordance with the Statement of Recommended Practice which give a true and fair view of the financial position and financial performance of the District Council and for making accurate representations to you.

Uncorrected misstatements

We confirm that we 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 Shropshire Council and the reason for not correcting these items are because these amounts are not material.

Supporting records

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by SSDC have been properly reflected and

Appendix 4 – Draft letter of representation

recorded in the accounting records. All other records and related information, including minutes of all Committee meetings, have been made available to you.

Irregularities

We acknowledge our 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.

We also confirm that we have disclosed:

- Our 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
- Our 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 SSDC.

In all material respects, the expenditure and income recognised in the financial statements has been applied to purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

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.

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

Related party transactions

We 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.

Specific representations:

- **Debtor balances:**
- Sundry debtors relating to HB overpayments were understated by £12k; the bad debt provision relating to long term rent allowance debtors was deducted from the current debtors balance in error, understating it by £37k; the debtor relating to land at Cleobury Mortimer was included in error as a long term debtor, further understating the current debtors balance by £120k. However the total understatement of the current debtors balance of £169k is not material .
- **Loss on disposal of assets**
- There is a potential understatement of the loss on disposal of the Central Marches Business Centre of £66k. This amount is not material.
- **Housing benefit expenditure**
- Rent allowance expenditure included within the subsidy claim may be understated by £56k. This amount is not material.

We confirm that the this letter has been discussed and agreed by the Shropshire Council Audit Committee on 17th September 2009

Yours sincerely,

.....

Appendix 4 – Draft letter of representation

Director of Resources, Shropshire Council

Date 17th September 2009

.....

Chair of the Shropshire Council Audit Committee

Date 17th September 2009

Signed on behalf of Shropshire Council Audit Committee

Appendix 5 – Value for money criteria

Code criteria	Met
1. The body has put in place arrangements for setting, reviewing and implementing its strategic and operational objectives.	Yes
2. The body has put in place channels of communication with service users and other stakeholders including partners, and there are monitoring arrangements to ensure that key messages about services are taken into account.	Yes
3. The body has put in place arrangements for monitoring and scrutiny of performance, to identify potential variances against strategic objectives, standards and targets, for taking action where necessary, and reporting to members.	Yes
4. The body has put in place arrangements to monitor the quality of its published performance information, and to	Yes
5. The body has put in place arrangements to maintain a sound system of internal control.	Yes
6. The body has put in place arrangements to manage its significant business risks.	Yes

Appendix 5 – Value for money criteria

Code criteria	Met
7. The body has put in place arrangements to manage and improve value for money.	Yes
8. The body has put in place a medium-term financial strategy, budgets and a capital programme that are soundly based and designed to deliver its strategic priorities.	Yes
9. The body has put in place arrangements to ensure that its spending matches its available resources.	Yes
10. The body has put in place arrangements for managing performance against budgets.	Yes
11. The body has put in place arrangements for the management of its asset base.	Yes
12. The body has put in place arrangements that are designed to promote and ensure probity and propriety in the conduct of its business.	Yes

Appendix 6 – Action Plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
	Annual Governance Report 2008/09 - Recommendations					
	R1 Shropshire Council must ensure that all key controls are operating effectively within the Revenues and Benefits environment.	3	Director of Resources, Shropshire Council			
	R2 Shropshire Council must commence debtor arrears recovery as early as possible.	3	Director of Resources, Shropshire Council			
	R3. Obtain the outstanding RPT declarations for 2008/09 before the audit opinion is given.	3	Director of Resources, Shropshire Council			

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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Audit Commission, 1st Floor, Millbank Tower, Millbank, London SW1P 4HQ

Tel: 0844 798 1212 Fax: 0844 798 2945 Textphone (minicom): 0844 798 2946

www.audit-commission.gov.uk
