

# Annual Governance Report - Addendum

Norwich City Council  
Audit 2007/08  
Date **January 2009**

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# Contents

<b>Summary</b>	<b>3</b>
<b>Financial statements and Annual Governance Statement</b>	<b>5</b>
<b>Value for money</b>	<b>8</b>
<b>Appendix 1 – Proposed auditor's report</b>	<b>9</b>
<b>Appendix 2 – AGR Action Plan</b>	<b>13</b>

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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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# Summary

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## Purpose of this report

- 1 This report summarises the findings from our 2007/08 audit, which is substantially complete, although there remain some areas where further work is necessary. It identifies the additional key issues, following on from our initial Annual Governance Report (AGR), which you should consider before we issue our opinion, conclusion and certificate.
- 2 This report includes only additional matters of governance interest that have come to our attention in performing our audit since the initial AGR, which is also to be presented to the Audit Committee at its meeting of 29 January 2009, was prepared on 20 January 2009. This addendum should therefore be read in conjunction with that initial report. Our audit is not designed to identify all matters that might be relevant to you.

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## Financial statements

- 3 A revised 'final draft' of the financial statements was presented to us at close of business on 26 January. Our initial view of the revised statements suggests there remain a number of additional amendments and disclosures to be rectified. We are currently working with officers to resolve matters to our satisfaction. We would reiterate the comments made in our AGR that further work to strengthen both processes and the knowledge base is still required.
- 4 On receipt of the revised financial statements we commenced our audit work on the statements of movements in the General Fund and Housing Revenue Account (SMGFB & SMHRAB), the Statement of Total Recognised Gains and Losses (STRGL) and the Cash Flow statement and supporting notes. This work is still ongoing.
- 5 Given the above, we are still considering the form of our opinion.

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## Value for money opinion

- 6 The only change from the information included in the AGR is that we have revised the wording of the opinion, although the three areas contributing to the non-standard 'except for' qualified opinion remain as noted in the AGR.
- 7 A revised draft opinion is included at Appendix 1.

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## Next steps

- 8 We ask the Audit Committee to:

- consider the matters raised in both the AGR and this additional report before adopting the revised financial statements;
- approve the representation letter (as included at Appendix 2 of the AGR) on behalf of the Council before we issue our opinion, conclusion and certificate; and
- agree the proposed action plan from the AGR report, to which we have now received officers' responses and is reproduced here as Appendix 2.

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# Financial statements and Annual Governance Statement

## The audit report

- 9 A revised 'final draft' of the financial statements was presented to us at close of business on 26 January. Our initial view of the revised statements suggests there remain a number of additional amendments and disclosures to be rectified. The statements were passed back to officers for further work. We subsequently received a further draft and are currently working with officers to resolve matters to our satisfaction. We would reiterate the comments made in our AGR that further work to strengthen both processes and the knowledge base is still required.
- 10 On receipt of the revised financial statements our audit of the statements of movements in the General Fund and Housing Revenue Account (SMGFB & SMHRAB), the Statement of Total Recognised Gains and Losses (STRGL) and the Cash Flow statement and supporting notes was started. This work is still ongoing, including the consideration of whether the prior year qualification of the Cash Flow statement is resolved. Given this, and the independent peer review we are seeking of our audit work, we are still considering the form of our opinion.

## Update on prior year qualification issues where the material uncertainty remained at the time of drafting the AGR

- 11 Table 1 below summarises the latest position on the prior year qualification issues where the material uncertainty remained at the time of drafting the AGR.

**Table 1 Update on prior year qualification issues unresolved as at 20 January 2009**

Prior year uncertainty (summarised)	Status and impact for 2007/08 opinion as at 28 January 2009
Lack of sufficient appropriate evidence as to whether the Council has a liability regarding accrued pension deficits in respect of the employees transferred to a contractor in April 2000. No liability was included within the 2006/07 financial statements. We had insufficient assurance therefore that the following balances were fairly	Officers agreed to include a £6m provision as an estimate of the amount required to settle the obligation as at 31 March 2008. The provision is an estimate based on an Actuarial Report as at August 2008 with an adjustment to reflect the negative movements in the world stock markets from March to August 2008. We concur that this is a reasonable basis

Prior year uncertainty (summarised)	Status and impact for 2007/08 opinion as at 28 January 2009
<p>stated:</p> <ul style="list-style-type: none"> <li>£0.771 million non-distributed costs in the income and expenditure account; and</li> <li>£55.078 million liability related to the defined benefit pension scheme (and the associated pensions reserve).</li> </ul>	<p>for the 2007/08 provision. Officers will need to seek a revised actuarial view to revise the estimate for the 2008/09 financial statements.</p>
<p>Lack of sufficient appropriate evidence to support the 'other operating cash payments' of £71.256 million in the Cash Flow Statement. Additionally, there was a lack of sufficient appropriate evidence to support the note reconciling the 'net revenue cash outflow'.</p> <p>We were therefore unable to substantiate the amounts within the Cash Flow Statement.</p>	<p>The 2006/07 cash flow statement has not been revised nor have we received any additional information in support of the figures disclosed, although officers continue to consider what is feasible in respect of this. If the position is not resolved by 2 February 2009 then the cash flow comparatives will be qualified. This would not result in any ongoing qualification.</p> <p>As noted above, our audit work on the 2007/08 cash flow has commenced following receipt of the revised financial statements.</p>
<p>Lack of sufficient appropriate evidence to support the disclosures within the Explanatory Foreword to the financial statements and therefore whether the Explanatory Foreword was consistent with the rest of the financial statements.</p> <p>Note that this was not a qualification issue but an 'emphasis of matter' paragraph in the 2006/07 Audit Report.</p>	<p>Whilst we have some residual concerns regarding the content of the Explanatory Foreword we do not consider that these are significant enough to require an 'emphasis of matter' paragraph in the 2007/08 Audit Report in terms of its consistency with the financial statements.</p> <p>We will report necessary improvements to officers by way of our Regularity Report and would continue to emphasise the importance of producing a good first draft of the financial statements at the time members approve them.</p>

### Update on audit work which remained outstanding at the time of drafting the AGR

#### Recharges to the Housing Revenue Account (HRA)

- 12 We raised concerns in the AGR regarding a lack of readily available supporting evidence for the recharges made from the General Fund to the statutory HRA.
- 13 Some additional evidence to support the recharges made has been provided and we are satisfied that there is no material overcharge to the HRA, but reiterate the recommendation made in the AGR that all recharges made to the HRA should be robustly supported.

#### Rent

- 14 We raised concerns in the AGR that, whilst the Council had carried out a reconciliation of the rent system to the general ledger (and thus to the amounts included in the 2007/08 financial statements), our analytical procedures had detected an approximate £688k potential understatement in relation to the £43.6m rent disclosed in the financial statements.
- 15 Officers investigated this issue and made appropriate corrections to the financial statements.

#### Other outstanding matters

- 16 As referred to above, we have yet to complete our work on the Statements of Movements in the General Fund and Housing Revenue Account (SMGFB & SMHRAB), the Statement of Total Recognised Gains and Losses (STRGL) and the Cash Flow statement and supporting notes.
- 17 We are also working with officers to secure final amendments to the financial statements where the latest version does not adequately address concerns previously raised with them.
- 18 Our audit quality assurance procedures are in progress.
- 19 We propose that, once we are in a position to provide a draft opinion, we will, if necessary, meet with the Chair of the Audit Committee to provide an update on any further issues arising, discuss the form of our opinion and to obtain the final revised financial statements and letter of representation.

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# Value for money

- 20 The only change from the information included in the AGR is that we have revised the wording of the opinion, although the three areas contributing to the non-standard 'except for' qualified opinion remain as noted in the AGR.
- 21 A revised draft opinion is included at Appendix 1.

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# Appendix 1 – Proposed auditor's report

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## Independent auditor's report to the Members of Norwich City Council

### Opinion on the financial statements

Specific wording for this opinion is presently being drafted.

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### Conclusion on arrangements for securing economy, efficiency and effectiveness in the use of resources

#### Authority's Responsibilities

The Authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance and regularly to review the adequacy and effectiveness of these arrangements.

#### Auditor's Responsibilities

I am required by the Audit Commission Act 1998 to be satisfied that proper arrangements have been made by the Authority for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the Audit Commission requires me to report to you my conclusion in relation to proper arrangements, having regard to relevant criteria 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.

#### Qualified conclusion

I have undertaken my audit in accordance with the Code of Audit Practice. In so doing, I was unable to obtain sufficient appropriate evidence that Norwich City Council had adequate sources of assurance to support its Annual Governance Statement. Some weaknesses in internal control arrangements existed, particularly in connection with partnership arrangements, and the Council did not complete all key control account

reconciliations on a timely basis. Whilst a draft business continuity plan had been prepared members had not approved it and the Plan had not been monitored or tested. The Council's medium term financial strategy had not been formally revisited since its introduction in July 2007. There was insufficient progress in undertaking equalities impact assessments of the Council's strategies. Budget reporting to Council members was insufficient and arrangements to consider departmental overspends are insufficiently robust. The financial performance of all significant partnerships is not regularly reviewed. Financial systems were not regularly tested in the year.

Having regard to the relevant criteria specified by the Audit Commission for principal local authorities, I am satisfied that, in all significant respects, Norwich City Council made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2008 except that it did not put in place:

- arrangements to maintain a sound system of internal control;
- a medium term financial strategy, budgets and a capital programme that are soundly based and designed to deliver its strategic priorities; and
- arrangements to manage performance against budgets.

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### Best Value Performance Plan

I issued our statutory report on the audit of the Authority's best value performance plan for the financial year 2007/08 in December 2007. I did not identify any matters to be reported to the Authority and did not make any recommendations on procedures in relation to the plan.

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### Certificate

Specific wording for this part of the opinion is presently being drafted.

Andy Perrin

Audit Commission  
Regus House  
1010 Cambourne Business Park  
Cambourne,  
Cambridge

## Appendix 1 – Proposed auditor's report

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# Appendix 2 – AGR Action Plan

AGR Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
9	R1 Ensure that all feeder system reconciliations are carried out, as a minimum, as part of closedown arrangements before the financial statements are prepared. Consider reconciling certain systems more often where these are only done annually at present.	3	Financial Control Manager	Yes	Academy – Housing Rents – 2007/08 reconciliation addressed as part of 2007/08 audit. Temporary resource currently employed to carry out 2008/09.  Other systems are currently reconciled as part of ongoing accounting process: Northgate – Council Tax/NNDR/Housing Benefits. Accounts Payable (oracle module) Accounts Receivable (oracle module) Paris - Cash Receipting Parking Gateway - car parking income Plus2 – system used by Norman Centre	End April 09
9	R2 Further strengthen both processes and the knowledge base within the Financial Services team. Consider whether additional resource is required for capital accounting given reporting requirements and the asset base held by the Council.	3	Corporate Finance Manager/Financial Control Manager	Yes	Processes – planning process to be updated for audit adjustments from 2007/08 where required.  Knowledge – Corporate Finance Manager	March 2009  Feb-March 2009

AGR Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
					<p>holding workshops for relevant staff on Decent Home Loans Accounting, Suspense Account treatment, IFRS development.</p> <p>Head of Finance, Corporate Finance Manager and Financial Control Manager have attended IFRS development, Housing and Whole of Government Accounts training in 2008. Treasury Management Officer and Finance Officer Systems have attended refresher course on treasury management.</p> <p>Further training is planned for relevant staff and a budget is available for this. Current courses planned are Audit Commission and CIPFA on IFRS, SORP 2008 and Capital.</p> <p>Additional budget is currently earmarked to support the Financial Control and Corporate Finance teams in relation to year end delivery. Head of Finance is to consider the most effective deployment of these funds to achieve improved technical support at year end.</p>	<p>Feb-March 2009</p> <p>March 2009</p>
10	R3 Review the current Internal Audit workload and the internal and external resources available to determine whether further resource is required to developed financial systems work. Improve the way that Internal Audit progress is reported to Audit Committee members so it is clear to them when Internal Audit resources are being	3	Audit Manager	Yes	Additional external audit resources were procured to assist with financial systems audit work in 2009/10. The reasons for this were reported to Audit Committee in Nov 2008 under the resources section of the Internal Audit Progress Report.	Completed

## Appendix 2 – AGR Action Plan

AGR Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
	deviated away from plan. This should be a key consideration when the Council prepares its Annual Governance Statement.				Reference to Internal Audit resources will be included in the Annual Governance Statement (AGS) 2008/09.	June 09
10	R4 Review the latest position on system and procedure notes and consider the use of a central log to show where these are kept, who has responsibility for their upkeep and the maximum elapsed time before they should be updated.	3	Finance Control Manager (support from Senior Finance Officer Systems)	Yes	Workload at year end dictates this be a target for quarter 3 in 2009/10. Index of system and procedure notes will be set up with last review and future review dates.  Updating procedure notes has been set as a target in several areas over quarter 3 and 4 of 2008/09 however year end work has resulted in no overview being made at this point.	Dec 2009
19	R5 Improve the documentation supporting the consideration of leases; particularly the balance attributed to the qualitative factors where these have been determined to be the overriding factors in the lease classification. Agree a programme to consider all remaining leases and ensure the lease information is kept up to date for any changes to leases.	3	Corporate Finance Manager (support from Financial Support Officer) with advice from Property Services Manager (PSM)	Yes	Financial Control Manager worked with the Property Services Manager to provide a detailed report on the sample of ten leases tested in the 2007/08 audit.  1. Database will be updated for changes including asset value and new/terminated leases. (PSM) 2. The qualitative review will be restricted to a sample using appropriate criteria in 2008/09. (CFM) 3. Finance will request a copy of any new leases where the asset register value is over £300k and confirm the lease type on the basis of additional analysis. (CFM) 4. Reference to other lease documents will need to be retrieved direct from Property Services as part of the audit testing process.	Complete  March 2009

AGR Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
					(PSM)	
19	R6 Establish an IFRS implementation plan to ensure that the Council is able to deal with the requirements of International Financial Reporting Standards when they are adopted for local government reporting.	3	Head of Finance (support Corporate Finance Manager and Capital Programme Manager)	Yes	Top level plans from PWC and County have been reviewed. A detailed action plan has been considered with KPMG: 'Traffic light system' with task owners, and dependencies are to be reviewed on a regular basis. Review of status planned.	End Sept 09
19	R7 Improve the understanding of the transaction flows in the council's General Ledger relating to New Deal transactions. Improve liaison with the NELM Development Trust and seek to regularly agree amounts that the Council recognises as debtors or creditors in its General Ledger.	3	Corporate Finance Manager (support from Senior Auditor)	Yes	Accounts as revised in 2007/08 reported a position which audit review did not consider materially misstated.  Recent qualification of NELM accounts on insufficient assurance around the CLG debtor quoted in their accounts highlights the need to work closer with NELM. Location of finance support and improvement in data and communications are to be managed by the Corporate Finance Manager over next 6 months. Position statement following year end work in 2008/09 to be provided to Head of Finance.	Completed  End July 2009
19	R8 Address the issues raised in the qualification letter relating to the 2003/04 New Deal grant claim.	3			Position statement above to include current status on addressing issues in 2003/04 letter.	End July 2009
19	R9 Redraft the contingent liability note in respect of the New Deal claim position and ensure it is SORP compliant.	3	Head of Finance	Yes	Completed as part of 2007/08 audit.	Completed



## Appendix 2 – AGR Action Plan

AGR Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
19	R10 Endeavour to secure additional funding for the expected New Deal Management & Administration overspend to avoid having to fund this cost from the general fund in future years. Make a budget provision for this until the funding is secured.	3	Head of Finance	Yes	Communications with Communities for Local Government (CLG) is ongoing. Currently we are estimating a total expenditure on M&A of £4.5m of which £0.5m is likely to be over the 10% ceiling on management and administration costs. Consideration of this unavoidable budget requirement is to be made in the budget round in autumn 2009.	Autumn 2009
21	R11 Further consider the position in respect of the pension issue for the 2007/08 financial statements in light of the technical view offered.	3	Head of Finance (support from Norfolk Pension Fund)	Yes	The value of the liability has been set by the authority for 2007/08 in order to provide the Audit Commission with assurance that future cost is covered. The Pensions Committee have agreed to support the impact of this additional cost over the operation of the fund in future years and this together with an additional actuarial valuation will drive the decisions on release of the provision in the next financial years accounts.	End June 2009
21	R12 Revisit the 2006/07 comparatives in the cash flow statement and deal with the material uncertainties raised in the 2006/07 qualification. Ensure that the 2007/08 cash flow statement and working papers are robustly prepared.	3	Corporate Finance Manager (with interim support)	Yes	2006/07 – progress currently being reviewed and tabled at Committee.  2007/08 – completed awaiting audit review at the time of drafting this report	End Jan 2009  Completed
21	R13 Re-work the Explanatory Foreword in the 2007/08 financial statements ensuring that disclosures are consistent with the primary statements as revised. Provide appropriate	3	Financial Control Manager (with interim support)	Yes	Completed as part of 2007/08 year end. Further improvement is planned in line with the 2008 SORP.	Completed End June 09

AGR Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
	supporting working papers for disclosures made in the revised version.					
22	R14 Ensure that all recharges made to the HRA are robustly supported.	3	Financial Control Manager	Yes	To be reviewed in 08/09 closing and 09/10 budget.	30/06/09
22	R15 Resolve the current audit concern regarding the rent disclosed in the financial statements.	3	Financial Control Manager	Yes	This relates to the Private Sector Leasing Scheme and is resolved in closing 07/08, to be embedded in 08/09.	31/03/09
26	R16 Formulate an action plan to ensure that errors are not repeated in the financial statements preparation process in 2008/09. Ensure that the draft financial statements have an overall sensibility check in terms of their content and internal consistency - this should be carried out by someone with a good working knowledge of the SORP.	3	Corporate Finance Manager (reviewed by Head of Service) (support from Financial Control Manager)	Yes	Senior Finance Manager meeting to review lessons learned Year end plan to be updated to include all key points re 1. above Automate process of drawing data from Trial Balance to Core Statements through use of Pivot Tables (Senior Finance Officer Systems support) Set format of accounts into excel file in 3. above to link to core statements to speed up final revisions stages Senior Managers to review SORP 2008 to consider key changes Service Accountant support to be utilised in final read through and checking stage	Early Feb 09 End Feb 09 Mid Mar 09  End Mar 09  End Feb 09 Mid June 09
26	R17 Review the approach to bad debt provisioning and ensure that it is in line with SORP requirements for financial instruments.	3	Corporate Finance Manager	Yes	Review SORP requirements  Consider work required on material amounts with support from Exchequer Manager and Revenues/Benefits staff and action for year end.  Detailed forensic work targeted with support	End Feb 09 End April 09  End Dec

## Appendix 2 – AGR Action Plan

AGR Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
					from Exchequer Manager and Revenues/Benefits staff so that the consideration of bad debts becomes part of review process	2010
26	R18 Improve the arrangements for the collection of sundry debtors and carry out a ledger clean up exercise.	3	Corporate Finance Manager with support from Exchequer Manager	Yes	1. Targets for debt collection to be set for first time in qtr 1 2009/10. 2. Review material debts and identify those that comply with debt write off policy, action write offs for year end. 3. Review remaining debts and identify those that comply with debt write off policy and those for further chasing. 4. Position statement as at 31st Dec 09 for review by Head of Finance	End June 2009 Mid April 2009  End Dec 2009  End Dec 2009
26	R19 Review the classification of non-operational assets following the SORP guidance before preparing the 2008/09 financial statements. Where appropriate reclassify the assets and make an appropriate depreciation provision.	3	Capital Accountant	Yes	SORP guidance review.  Carry out analysis and gain supporting evidence for justification on allocation to specific category.	End Feb 09 End Mar 09
27	R20 Review the classification of the properties held within the General Fund but used for housing. Consider the technicalities of transferring them to the HRA.	3	Financial Control Manager (with assistance from Housing Business and Asset sections and Capital Accountant)	Yes	Review guidance on reclassification and seek confirmation of action from Head of Service Seek Secretary of State approval if relevant	End Mar 09  End April 09
27	R21 Ensure that the fixed asset register is	3	Capital	Yes	Carried out as part of 2007/08 audit process.	Completed

AGR Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
	updated to reflect accounting changes made in 2007/08. Review the form of the register to ensure that it is able to cope with the effect of revaluations and disposals over future years, and ensure that land is split out from the rest of the asset where appropriate.		Accountant (review by Corporate Finance Manager)		2008/09 year end – revised asset register template to be provided to Corporate Finance Manager for review in order to utilise as part of 2008/09 year end.	End Mar 09
27	R22 Give early consideration to the needs of both the Capital Accountant and the Auditors in terms of expenditure made on assets and its classification as either capital or revenue. Detailed consideration needs to be given to the classification and coding of projects at an early stage so that costs are not inappropriately capitalised. Review the general ledger coding structure and/or accounting procedures to see if such expenditure can be better aligned to financial reporting.	3	Capital Accountant with support from Capital Programme Manager  Corporate Finance Manager to review with Capital Account	Yes  Yes	Capital Accountant to review Accounting policy on capitalisation and confirm position with Corporate Finance Manager and Head of Finance  Evidence based approach to review required. Consider what is required as part of year end planning process. Codes to replicate capital reporting note e.g. Revaluations, Depreciation etc... to be considered	Mid Feb 09  End Apr 09  End Feb 09
27	R23 Review accounting practices on expenditure on capital projects which, on completion, transfer to Norfolk County Council.	3	Capital Programme Manager with support from Capital Accountant	Yes	1. Programme manager to contact Audit Commission to consider issues in this area and devise action points as required.	End Mar 09
27	R24 Follow the Item 8 determination fully when preparing the HRA account.	3	Financial Control Manager with support from	Yes	Senior managers to establish gaps in previous calculation and address for 2008/09 year end calculation.	End May 09

## Appendix 2 – AGR Action Plan

AGR Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
			Corporate Finance Manager			
33	R25 Improve the process for preparing and approving the Annual Governance Statement. Additional member and officer training may be required.	3	Audit Manager/Head of Finance	Yes	Draft and supporting evidence prepared and submitted to Leadership Group and then reviewed by Audit Committee prior to final version published in accounts prior to 2008/09 audit.	Finalise by end June 2009
33	R26 Form an action plan to address the control weaknesses identified in this Annual Governance Report.	3	Audit Manager reviewed by Head of Finance		Pg 40 of the Annual Governance Report presented to the January 2009 Audit Committee gives the table on internal control weaknesses – action plan required to address these. Audit Manager to co-ordinate the action plan agreeing action points and deadlines with relevant managers and to be reported to Audit Committee. This action plan will exclude the issues completed as part of the 2007/08 year end. The authority will interpret the response to the findings in line with the authority's requirements.	End Mar 09  Approx June 09
37	R27 Address the issues necessary to further improve the Council's use of resources assessment and achieve an unqualified value for money conclusion. Members should note that the Use of Resources assessment for 2009 will be based around three themes which will be directly linked to the value for money conclusion (managing the finances, governing the business and managing resources). The Use of Resources assessment for 2009 will be more 'outcomes' focussed. It will be helpful if the Council could provide a robust self	3	Head of Finance with support from Financial Control Manager and Corporate Finance Manager	Yes	Direction of travel through 2007/08 year end and 2008/09 development identifies significant improvement in certain areas.  Heads of Service and appropriate managers have been assigned to key elements of the 2008 Use of Resources to produce the self assessments. Meetings are to be held with the Audit Commission to consider the qualitative requirements of the Use of Resources.	Ongoing

AGR Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
	assessment based on the new themes.					

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