

Annual Governance Report

Exmoor National Park Authority

Audit 2009/10

September 2010

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Status of our reports

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

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

2009/10 Annual Governance Report

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

I discussed and agreed a draft of the report with the Director of Finance on 2nd September 2010 and updated it as issues have been resolved.

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

It asks you to:

- consider the matters raised in the report before approving the financial statements (pages 5 to 7);
- take note of the adjustments to the financial statements set out in this report (Appendix 2);
- agree to adjust the errors in the financial statements I have identified, which management has declined to amend or set out the reasons for not amending the errors; (Appendix 2); and
- approve the letter of representation before I issue my opinion and conclusion (Appendix 3);

Yours faithfully

Alun Williams

District Auditor

September 2010

Key messages

This report summarises the findings from the 2009/10 audit which is substantially complete. It includes the messages arising from my audit of your financial statements and the results of the work I have undertaken to assess your arrangements to secure value for money in your use of resources.

Financial statements	Results	Page
Unqualified audit opinion	Yes	5
Financial statements free from material error	Yes	5-7
Adequate internal control environment	Yes	6
Value for money	Results	Page
Adequate arrangements to secure value for money	Yes	7

Audit fees

- 1 I reported my fee proposals as part of the Audit Plan for 2009/10.
- 2 In setting the fee, we have assumed that the level of risk in relation to the audit of accounts is consistent with that for 2008/09. Where the assumptions are not met, I have considered the need to undertake additional work which may in turn lead to an increased audit fee. I do not at this point in time envisage any additional fees for the audit.
- 3 Further information on the basis for the fee is set out in Appendix 5.

Independence

- 4 I am not aware of any relationships that may have affected the independence and objectivity of the District Auditor and the audit staff, which we are required by auditing and ethical standards to communicate to you.
- 5 I comply with the ethical standards issued by the APB and with the Commission's requirements in respect of independence and objectivity as summarised in Appendix 6.

Next Steps

- 6 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.

Financial statements

7 I ask the Authority to:

- consider the matters raised in the report before approving the financial statements (pages 5 to 7);
- take note of the adjustments to the financial statements which are set out in this report (Appendix 2);
- agree to adjust the errors in the financial statements I have identified that management has declined to amend or set out the reasons for not amending the errors (Appendix 2); and
- approve the letter of representation before I issue my opinion and conclusion (Appendix 3).

Financial statements

The Authority's financial statements and annual governance statement are important means by which the Authority accounts for its stewardship of public funds. As Authority 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

- 8 My work on the financial statements is largely complete with the exception of the completion of the audit finalisation procedures. This includes my internal quality review procedures, updating the post balance sheet events review to the date of signing the accounts and receipt and consideration of the signed letter of representation.
- 9 Subject to satisfactory clearance of outstanding matters, I plan to issue an unqualified opinion on the financial statements. Appendix 1 contains a copy of my draft audit report.

Key areas of judgement and audit risk

- 10 As part of our audit risk identification process, I need to fully understand the Authority to identify any risk of material misstatement (whether due to fraud or error) in the financial statements. I do this by:
- identifying the business risks facing the Authority, including assessing your own risk management arrangements;
 - considering the financial performance of the Authority;
 - assessing internal control - including reviewing the control environment, the IT control environment and Internal Audit; and
 - assessing the risk of material misstatement arising from the activities and controls within the Authority information systems.
- 11 I have considered the additional risks that are appropriate to the current opinion audit and have set these out below.

Table 1 Specific risks

Specific opinion risks identified

Risk area	Audit response
Incorrect transfer of data to the new payroll system and concerns over the operation of controls in this and other systems at Somerset County.	I have undertaken a more substantive approach this year as assurances over the operation of controls have not been provided by Somerset County Council's auditors. The findings included within this report confirm that we have not identified material errors.

Important weaknesses in internal control

12 The documentation of the information systems has not identified any weakness in the design or operation of an internal control that might result in a material error in your financial statements. Testing has identified a few instances within the fixed assets system where controls could be strengthened or better evidenced. These have been raised with management.

Errors in the financial statements

- 13** A loan made to a local organisation for £18,500 has been included within short-term debtors. However, the supporting evidence shows that the loan is to be repaid in full in December 2012 and therefore should be classed as a long-term debtor. Management has decided not to reclassify the balance.
- 14** The testing of grants identified one grant, Sustainable Development Fund, which was classified as general grant and therefore not included within the net cost of services. Guidance within the Statement of Recommended Practice (the SORP) suggests that this is actually a specific grant and should be shown within the relevant BVACOP heading within Net Cost of Services. Management have agreed to amend the accounts to reflect this.
- 15** The supporting grant income note also does not separately identify Habitats and Climate grants initially shown within the Planning Delivery grant. The Authority has amended the note to separately show the grant. It is noted that the figure also includes £39,000 in relation to 2008/09 grant income.
- 16** My review of the fixed asset disclosure noted identified that the disposals included within the balance sheet were disclosed at their net book value rather than their gross book value. The accounts have been amended to show the gross position resulting in an increase to the gross book value of disposals and their related accumulated depreciation. The overall net book value of the assets has not changed.
- 17** My testing of the financial instruments has identified payments and receipts in advance being treated as financial instruments. They are not classed as financial instruments and management have agreed to amend this disclosure.
- 18** There are a few aspects of the pension disclosure as required but the Statement of Recommended Practice (SORP) but not initially included. Management has amended this disclosure to include the relevant information required by the SORP.
- 19** I identified a potential non-adjusting post balance sheet event in relation to the movement from RPI to CPI for pensions. The Authority has confirmed the impact of this is material and has added a disclosure to the accounts to explain this.

Value for money

Accounting practice and financial reporting

20 I consider the non-numeric content of your financial reporting. I have no further issues I wish to report.

Letter of representation

21 Before I issue my opinion, auditing standards require me to ask you and management for written representations about your financial statements and governance arrangements. Appendix 3 contains the draft letter of representation.

Value for money

I am required to decide whether the Authority put in place satisfactory corporate arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the value for money conclusion.

Value for money conclusion

22 I assess your arrangements to secure economy, efficiency and effectiveness in your use of resources against criteria specified by the Audit Commission. I have shown my conclusions on each of the areas in Appendix 4.

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

Appendix 1 – Independent auditor’s report to the Members of Exmoor National Park Authority

Opinion on the accounting statements

I have audited the accounting statements and related notes of Exmoor National Park Authority for the year ended 31 March 2010 under the Audit Commission Act 1998. The accounting statements comprise the Income and Expenditure Account, the Statement of Movement on the General Fund Balance, the Balance Sheet, the Statement of Total Recognised Gains and Losses, the Cash Flow Statement, 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 Exmoor National Park Authority in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 49 of the Statement of Responsibilities of Auditors and of Audited Bodies published by the Audit Commission in April 2008.

Respective responsibilities of the Chief Financial Officer and auditor

The Chief Financial Officer’s responsibilities for preparing the accounting statements in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice are set out in the Statement of Responsibilities for the Statement of Accounts.

My responsibility is to audit the accounting statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the accounting statements give a true and fair view, in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice, of the financial position of the Authority and its income and expenditure for the year.

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

I read other information published with the accounting statements, and consider whether it is consistent with the audited accounting statements. This other information comprises the Explanatory Foreword. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the accounting statements. My responsibilities do not extend to any other information.

Appendix 1 – Independent auditor’s report to the Members of Exmoor National Park Authority

Basis of audit opinion

I conducted my audit in accordance with the Audit Commission Act 1998, the Code of Audit Practice issued by the Audit Commission and International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounting statements and related notes. It also includes an assessment of the significant estimates and judgments made by the Authority in the preparation of the accounting statements and related notes, and of whether the accounting policies are appropriate to the Authority’s circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the accounting statements and related notes are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the accounting statements and related notes.

Opinion

In my opinion the Authority’s accounting statements give a true and fair view, in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice, of the financial position of the Authority as at 31 March 2010 and its income and expenditure for the year then ended.

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

Authority’s Responsibilities

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

Auditor’s Responsibilities

I am required by the Audit Commission Act 1998 to be satisfied that proper arrangements have been made by the Authority for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the Audit Commission requires me to report to you my conclusion in relation to proper arrangements, having regard to relevant criteria for other local government bodies specified by the Audit Commission and published in January 2009. I report if significant matters have come to my attention which prevent me from concluding that the Authority has made such proper arrangements. I am not required to consider, nor have I considered, whether all aspects of the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

Conclusion

I have undertaken my audit in accordance with the Code of Audit Practice and having regard to the criteria for other local government bodies specified by the Audit Commission and published in January 2009, and the supporting guidance, I am satisfied that, in all significant respects, Exmoor National Park Authority made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2010.

Certificate

I certify that I have completed the audit of the accounts in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Alun Williams

District Auditor, Audit Commission

3-4 Blenheim Court, Lustleigh Close, Matford Business Park, Exeter, EX2 8PW

[Date]

Appendix 2 – Adjusted and unadjusted misstatements in 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 2 Adjusted amendments to the accounts

Adjusted misstatements	Nature of Adjustment
Income and Expenditure account	Management has amended the classification of the Sustainable development fund (£0.2175 million) within the Income and Expenditure Account. It has been reclassified from a general grant to show as a specific grant within the net cost of services.
Grant income disclosure note	The grant income note has been amended to separately show the Habitats and Climate grant (£79,000) from the Planning Delivery grant.
Fixed asset disclosure	The fixed asset disclosure note has been amended to reflect the gross book value of assets disposed of. This has resulted in an increase of the gross book value of vehicles disposed of by £4,241 and the related accumulated depreciation by the same amount.
Pensions disclosure note	Additional pension disclosures required by the Statement of Recommended Practice (SORP) have been added.
Financial Instruments disclosure note	The Financial Instruments disclosures have been amended to remove payments and receipts in advance from the debtors and creditors amounts as these are not classed as financial instruments.
Post Balance Sheet Events (PBSEs) policy and disclosure note	A PBSE policy has been added. In addition a disclosure has been included to explain the impact of the government's decision to link pensions to CPI (Consumer Price Index) rather than RPI (Retail Price Index).

Unadjusted misstatements

I identified the following misstatements during my audit, but management has not adjusted the financial statements. I bring them to your attention to help you in fulfilling your governance responsibilities. If you decide not to amend, please tell us why in the representation letter. If you believe the effect of the uncorrected error is immaterial, please reflect this in the representation letter.

Appendix 2 – Adjusted and unadjusted misstatements in the accounts

Table 3 Unadjusted misstatement to the accounts

Item of account	Nature of unadjusted misstatement
Balance Sheet & Debtors disclosure note	A loan to a local organisation of £18,500 was identified as a long term loan although has been classified within the Balance Sheet as a short term loan. Management has decided not to adjust for this item.

Other matters

A number of typing errors were identified during our review. These have all been amended

Appendix 3 – Draft letter of representation

Exmoor National Park Authority - Audit for the year ended 31 March 2010

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other officers of Exmoor National Park Authority, the following representations given to you in connection with your audit of the National Park Authority's financial statements for the year ended 31 March 2010.

Compliance with the statutory authorities

I acknowledge my responsibility under the relevant statutory authorities for preparing the financial statements in accordance with the Code of Practice for Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice which give a true and fair view of the financial position and financial performance of the National Park Authority 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 Trust and the reasons for not correcting these items are as follows;

- [reasons]

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 National Park Authority have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all Authority and resources & Performance Committee meetings, have been made available to you.

Irregularities

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

There have been no:

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

I also confirm that I have disclosed:

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

Law, regulations, contractual arrangements and codes of practice

There are no instances of non-compliance with laws, regulations and codes of practice, likely to have a significant effect on the finances or operations of the National Park Authority.

The National Park Authority has complied with all aspects of contractual arrangements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

Fair Values

I confirm the reasonableness of the significant assumptions within the financial statements, in particular with respect to property, plant and equipment.

Assets

The following have been properly recorded and, where appropriate, adequately disclosed in the financial statements:

- losses arising from sale & purchase commitments;
- agreements & options to buy back assets previously sold; and
- assets pledged as collateral.

Compensating arrangements

There are no formal or informal compensating balancing arrangements with any of our cash and investment accounts.

Contingent liabilities

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

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

Related party transactions

I confirm the completeness of the information disclosed regarding the identification of related parties. The identity of, and balances and transactions with, related parties have been properly recorded and where appropriate, adequately disclosed in the financial statements

Appendix 3 – Draft letter of representation

Post balance sheet events

Since the date of approval of the financial statements by Exmoor National Park Authority, no additional significant post balance sheet events have occurred which would require additional adjustment or disclosure in the financial statements.

The National Park Authority has no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

Segmental Reporting

I have reviewed the operating segments reported internally to the Authority and I am satisfied that it is appropriate to aggregate these as, in accordance with IFRS 8: Operating Segments, they are similar in each of the following respects:

- the nature of the products and services;
- the nature of the production processes;
- the type of class of customer for their products and services;
- the methods used to distribute their products or provide their services; and
- the nature of the regulatory environment.

Signed on behalf of Exmoor National Park Authority

I confirm that the this letter has been discussed and agreed by the Authority on **[date]**

Signed

Name

Position

Date

Appendix 4 – Value for money criteria

KLOE	Met
Managing finances	
Planning for financial health	Yes
Understanding costs and achieving efficiencies	Yes
Financial reporting	Yes
Governing the business	
Risk management and internal control	Yes
Managing resources	
Natural resources	Yes

Appendix 5 – Basis for the fee

- 24** The Audit Commission is committed to targeting its work where it will have the greatest effect, based upon assessments of risk and performance. This means planning work to address areas of risk relevant to our audit responsibilities and reflecting this in the audit fees.
- 25** The risk assessment process starts with the identification of the significant financial and operational risks applying to the Authority with reference to:
- our cumulative knowledge of the Authority;
 - planning guidance issued by the Audit Commission;
 - the specific results of previous and ongoing audit work;
 - interviews with Authority officers; and
 - liaison with Internal Audit.

Assumptions

- 26** In setting the fee, I have assumed that:
- the level of risk in relation to the audit of the financial statements is not significantly different from that identified for 2008/09;
 - you will inform us of significant developments impacting on the audit;
 - good quality working papers and records will be provided to support the financial statements;
 - requested information will be provided within agreed timescales; and
 - additional work will not be required to address questions or objections raised by local government electors.
- 27** Where these assumptions are not met, I would be required to undertake additional work which could result in an increased audit fee. This scenario has not arisen during the course of the audit.

Actions to reduce the audit fee

- 28** The Audit Commission requires its auditors to inform audited bodies of specific actions it could take to reduce its audit fees. As in previous years, we have worked with staff to identify any specific actions that the Authority could take and to provide ongoing audit support.

Appendix 6 – Working together

Independence and Objectivity

- 29** Auditors appointed by the Audit Commission are required to comply with the Commission’s Code of Audit Practice and Standing Guidance for Auditors, which defines the terms of the appointment. When auditing the financial statements, auditors are also required to comply with auditing standards and ethical standards issued by the Auditing Practices Board (APB).
- 30** The main requirements of the Code of Audit Practice, Standing Guidance for Auditors and the standards are summarised below.
- 31** International Standard on Auditing (UK and Ireland) 260 (Communication of audit matters with those charged with governance) requires that the appointed auditor:
- discloses in writing all relationships that may bear on the auditor’s objectivity and independence, the related safeguards put in place to protect against these threats and the total amount of fee that the auditor has charged the client; and
 - confirms in writing that the APB’s ethical standards are complied with and that, in the auditor’s professional judgement, they are independent and their objectivity is not compromised
- 32** The standard defines ‘those charged with governance’ as ‘those persons entrusted with the supervision, control and direction of an entity’. In your case, the appropriate addressee of communications from the auditor to those charged with governance is the Resources and Performance Committee. The auditor reserves the right, however, to communicate directly with the Council on matters which are considered to be of sufficient importance.
- 33** The Commission’s Code of Audit Practice has an overriding general requirement that appointed auditors carry out their work independently and objectively, and ensure that they do not act in any way that might give rise to, or could reasonably be perceived to give rise to, a conflict of interest. In particular, appointed auditors and their staff should avoid entering into any official, professional or personal relationships which may, or could reasonably be perceived to, cause them inappropriately or unjustifiably to limit the scope, extent or rigour of their work or impair the objectivity of their judgement.
- 34** The Standing Guidance for Auditors includes a number of specific rules. The key rules relevant to this audit appointment are as follows.
- Appointed auditors should not perform additional work for an audited body (ie work over and above the minimum required to meet their statutory responsibilities) if it would compromise their independence or might give rise to a reasonable perception that their independence could be compromised. Where the audited body invites the auditor to carry out risk-based work in a particular area that cannot otherwise be justified as necessary to support the auditor’s opinion and conclusions, it should be clearly differentiated within the Audit and Inspection Plan as being ‘additional work’ and charged for separately from the normal audit fee.
 - Auditors should not accept engagements that involve commenting on the performance of other auditors appointed by the Commission on Commission work without first consulting the Commission.

Appendix 6 – Working together

- The District Auditor responsible for the audit should, in all but the most exceptional circumstances, be changed at least once every five years.
- The District Auditor and senior members of the audit team are prevented from taking part in political activity on behalf of a political party, or special interest group, whose activities relate directly to the functions of local government or NHS bodies in general, or to a particular local government or NHS body.

35 The District Auditor and members of the audit team must abide by the Commission's policy on gifts, hospitality and entertainment.

Quality of service

36 We are committed to providing you with a high quality service. If you are in any way dissatisfied, or would like to discuss how we can improve our service, please contact me, as your District Auditor, in the first instance. Alternatively, you may wish to contact the South West Head of Operations.

37 If we are unable to satisfy your concerns, you have the right to make a formal complaint to the Audit Commission. The complaints procedure is set out in the leaflet 'Something to Complain About' which is available from the Commission's website or on request.

Sustainability

38 The Audit Commission is committed to promoting sustainability in our working practices and we will actively consider opportunities to reduce our impact on the environment. This will include:

- reducing paper flow by encouraging you to submit documentation and working papers electronically;
- use of video and telephone conferencing for meetings as appropriate; and
- reducing travel.

Glossary

Annual governance statement

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

Audit closure certificate

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

Audit opinion

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

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

Unqualified

42 The auditor does not have any reservations.

Value for money conclusion

43 The auditor's conclusion on whether the audited body has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

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.

Copies of this report

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For further information on the work of the Commission please contact:

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
