

URGENT BUSINESS AND SUPPLEMENTARY INFORMATION

Accounts, Audit and Risk Committee

17 December 2008

Agenda Item Number	Page	Title	Officer Responsible	Reason Not Included with Original Agenda
6.	(Pages 1 - 27)	External Audit Report Final Accounts Report 2007/08 Use of Resources Report 2007/08	Karen Curtin	Information not available at time of agenda dispatch

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Final Accounts

Memorandum

Cherwell District Council
Audit 2007-2008



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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.

Introduction

- 1 The Code of Audit Practice requires that we give an opinion on the Council's annual financial statements as well as document and test the core financial systems on which those statements are based.
- 2 This report outlines the key findings from the work on the financial statements and the core financial systems. Officers should use this report to improve both the operation of the core systems and to avoid errors in the financial statements.

Conclusions

- 3 We were able to issue an unqualified opinion and certificate on 30 September 2008. The quality of the accounts this year was a significant improvement on prior years. This has been reflected in a considerably lower level of amendments and issues arising. Officers responded to last year's audit issues proactively with a strong focus on SORP compliance and overall improvement.
- 4 To further ensure SORP compliance the authority brought in PWC to check the accounts before they were approved the Audit Committee. This shows the commitment from the officers to ensure that the accounts were as accurate as possible prior to the audit.
- 5 During the audit, the officers were prompt and helpful with audit queries and requests and this kept the audit running smoothly. They were also able to bring in expertise knowledge during the course of the audit as and when it was required. This was namely from staff who had helped put the accounts together but had since left the authority. This increased our confidence in the accounts and the accounts process.
- 6 Improved member involvement was noted throughout the year. This was shown through the members challenging the process of the accounts and through the set up of a specific accounts panel. This panel looked at the accounts and raised questions of officers for further discussion at the Accounts, Audit and Risk Committee before the accounts were signed as reviewed by members,
- 7 However, significant amendments to the accounts were identified and reported to the Audit Committee as part of the Annual Governance Report, see Appendix 1.
- 8 The accounts process has clearly and significantly improved; this was shown in the reduced number of versions of accounts, errors and amendments. The errors noted in this report can be further reduced next year by taking a step back and ensuring that the accounts reflect the key events of the year. Overall the officers at Cherwell District Council worked hard to make sure that the audit progressed efficiently.
- 9 A summary of the key issues raised during our final accounts and interim audit is attached at Appendix 2 along with recommendations. The appendix focuses only on the emerging issues that will have relevance to the future.

Appendix 1 – Significant Amendments to the Accounts

£'s	Amendment Made
£1.3m	The additional costs payable by Cherwell in respect of early retirements and discretionary enhancements to redundancy ought to be charged to services once there is sufficient certainty over the financial obligation. This had not been done so a provision has now been set up with a corresponding charge to the services.
£0.4m	The last wave of payments to buy out Performance Related Pay were made in April 2008 but related to a decision made within the 2007/08 financial year. As a result these payments should have been charged to services in 2007/08 so an amendment was made to do this. There has been a corresponding release of the Council Tax Equalisation Reserve.
£0.4m	Amendments made to a note to the Cash flow Statement that reflect adjustments to debtors and creditors prior to submission of the accounts.

Appendix 2 – Summary of Key Issues from Final Accounts and Interim Audits

Table 1 Action Plan

Finding	Recommendation	Priority	Target Date	Response/Responsible Officer
Creditors It was found while performing a walkthrough on the creditors system, that purchase orders are not always being raised for the ordering of goods and services.	Raise purchase orders for all goods and services as it is part of the authority's procedures.	Low	Ongoing	Ruth Hopkins A reminder has been issued on 21/10/08 to all departments to reinforce the need for PO's. This will be monitored quarterly and further reminders will be issued where necessary.
The cheque payment run is not reviewed prior to cheques being printed and sent out.	Review and evidence the cheque payment run in order to ensure payments made are valid.	Medium	31 December 2008	Jessica Lacey Procedure to be reviewed and set up as per the BAC's run approvals.

Appendix 2 – Summary of Key Issues from Final Accounts and Interim Audits

Finding	Recommendation	Priority	Target Date	Response/Responsible Officer
<p>Car Parking</p> <p>The authority keep a record of all car park tickets from the machines that are emptied by the external security firm. These tickets are numbered consecutively to provide an audit trail. However where gaps are noted in the monitoring document these are not followed up by the authority.</p>	<p>Follow up missing cash receipts from car park machines to provide assurance all income is accounted for.</p> <p>Risk of fraud if reasons for gaps in the monitoring spreadsheet are not investigated.</p>	Low	31 March 2009	<p>Jo Harwood</p> <p>Procedure to be reviewed and track follow up.</p>
<p>Council Tax</p> <p>Although independent checks of the accuracy of the input of Band D Council Tax Rates to I-World were carried out for 2007/08, this was not evidenced.</p> <p>Review of the final RRV411 run as part of the 2007/08 CTAX billing run identified that there were 486 items classified as 'Unbanded without Request'. Staff were not readily able to identify why there were this number of items or what the classification meant.</p>	<p>Retain documentation to demonstrate that the input of Band D Council Tax rates is subject to an independent check of accuracy.</p> <p>Review all accounts classified as 'Unbanded without Request' and take appropriate action as required, (eg bill, delete account).</p>	Medium	31 March 2009	<p>Andy Taplin</p> <p>Procedure Update - supporting evidence is to be included in the annual billing procedure in the future.</p> <p>Andy Taplin</p> <p>Procedure update - the RRV411 report is to be checked for any discrepancies as part of the annual billing process.</p>

Appendix 2 – Summary of Key Issues from Final Accounts and Interim Audits

Finding	Recommendation	Priority	Target Date	Response/Responsible Officer
<p>The authority carries out checks on information processed on I-world by staff. However for work carried out in May 2007 the checks weren't preformed until January 2008. The lack of timeliness of the checking reduces it's value as any issues arising, eg incorrect processing are not promptly identified and addressed.</p>	<p>Ensure that sample checking of staff's work is carried out on a prompt basis.</p>	<p>Medium</p>	<p>Ongoing</p>	<p>Andy Taplin These checks are time consuming and work is being carried out to make the process timelier. As and when issues are identified individuals are informed and training issues addressed.</p>
<p>National non-domestic rates Whilst we were informed that the input of NDR multipliers for 2007/08 onto I-World was subject to an independent check of accuracy, no supporting evidence to show this important check was prepared/retained.</p>	<p>Prepare/retain documentation to substantiate independent review of accuracy of input of NDR multipliers.</p>	<p>Medium</p>	<p>31 March 2009</p>	<p>Ray Cox Evidence of 2008/09 has been retained. This will be part of the annual billing process in the future.</p>
<p>Treasury Management Whilst we were informed that Counterparty confirmations received are checked to details of the loan, interest rate, etc. held on LOMAS, this check is not documented.</p>	<p>Retain evidence of the check of LOMAS back to third party confirmations. This should show who did the check and what details were checked and results.</p>	<p>Medium</p>	<p>31 March 2009</p>	<p>Karen Curtin Procedure to be reviewed and treasury management Manual to be amended accordingly.</p>

Appendix 2 – Summary of Key Issues from Final Accounts and Interim Audits

Finding	Recommendation	Priority	Target Date	Response/Responsible Officer
<p>Payroll</p> <p>There is no regular confirmation from budget holders about the names, grade, cost centre and salary of their staff. This increases the risk that payroll costs are inaccurate.</p>	<p>Ensure that budget holders confirm the pay of their staff on a regular basis ie six monthly.</p>	<p>Medium</p>	<p>31 March 2009</p>	<p>HR/Karen Curtin</p> <p>The details are checked annually as part of the budget process and the creation of the salary working papers. Procedure to be reviewed to consider a further review as part of 6 or 9 month projections and budget monitoring.</p>
<p>Bad Debt Provision</p> <p>The bad debt provision is zero on all debts under 60 days - this includes some items from debtors control and some debtors accruals 'provisional debtors'.</p> <p>The reasoning for this is that the level of write offs at CDC is negligible but still unless collection is 100 per cent they need to ensure that the BDP continues to reflect overall collection rates on new debts.</p>	<p>Keep under review the BDP and ensure that the zero BDP on new debts is justified.</p>	<p>Low</p>	<p>31 March 2009</p>	<p>Jessica Lacey</p> <p>Bad debt policy is reviewed annually and current circumstances relating to write offs and collection rates is used to evaluate BDP.</p>

Finding	Recommendation	Priority	Target Date	Response/Responsible Officer
<p>Community Assets</p> <p>Woodgreen Leisure Centre is currently classed as a community asset. However this needs to be reassessed when it is developed and it becomes part of CDC services.</p>	<p>Reassess classification of Woodgreen Leisure Centre when developed.</p>	<p>Medium</p>	<p>31 March 2009</p>	<p>Jessica Lacey This will be picked up as part of the asset review and ongoing asset register management. Liaison on PWC technical helpline and Audit commission prior to Closedown to agree treatment in light of expenditure relating to the pool.</p>
<p>Prior Year Amendments</p> <p>The Council had considered the appropriateness of prior year adjustments with the auditors prior to issuing the draft statements. However detailed consideration revealed that adjustments put through on the accounts were not FRS3 compliant.</p>	<p>Ensure that all prior year amendments are FRS 3 compliant; either a change in accounting policy or a fundamental error in a prior year period that needs correcting.</p>	<p>Medium</p>	<p>31 March 2009</p>	<p>Karen Curtin Noted – all further adjustments will fall within the 2 categories.</p>

Appendix 2 – Summary of Key Issues from Final Accounts and Interim Audits

Finding	Recommendation	Priority	Target Date	Response/Responsible Officer
<p>Impairment</p> <p>Impairments have been made on investments properties in the accounts, this entry is not allowed on the Whole of Government accounts return.</p>	<p>Resolve the appropriateness of charging impairment on investment properties.</p>	<p>Medium</p>	<p>31 January 2009</p>	<p>Jessica Lacey Noted – this will be reviewed as part of the trial closedown in December 2008 and procedures will be updated for the 2008/09 closedown.</p>
<p>Disclosure</p> <p>The disclosure of the exceptional items in the Income and Expenditure account was not fully SORP compliant. All items were put below the net cost of services line. Items that relate to specific service need to be disclosed separately, but just below the service line so that it is clear that the service does contain an exceptional item. Where exceptional items are not allocated to a particular service, this needs to be shown below the individual services but above the net cost of services line.</p>	<p>Ensure that the disclosure of exceptional and extraordinary items is SORP compliant.</p>	<p>Medium</p>	<p>31 May 2009</p>	<p>Karen Curtin Noted – all disclosures will be recorded as per SORP guidelines.</p>

Appendix 2 – Summary of Key Issues from Final Accounts and Interim Audits

Finding	Recommendation	Priority	Target Date	Response/Responsible Officer
<p>Redundancy and Retirement costs</p> <p>Due to the reorganisation future early retirement and redundancy costs have been incurred but not taken into account within the financial statements.</p>	<p>When accounts are compiled ensure that key events are appropriately reflected. For example the £1.3m or early retirement and redundancies.</p>	High	31 January 2009	<p>Karen Curtin</p> <p>Noted – any key events in 2008/09 will be reviewed as part of the December trial closedown and accounting treatment will be considered prior to Closedown and discussed as necessary with Audit Commission.</p>
<p>Whole of Government Accounts</p> <p>This was received close to the deadline and contained a number of errors which increased the time being spent on the work.</p>	<p>Ensure that the Whole of Government Accounts is provided on a timely basis and agree to the figures in the accounts.</p>	High	August 09	<p>Jessica Lacey</p> <p>An agreed timetable for the provision of the WGA will be agreed at the start of the audit. This will allow adequate time to complete and ensure a review period that will reduce the minor errors.</p>

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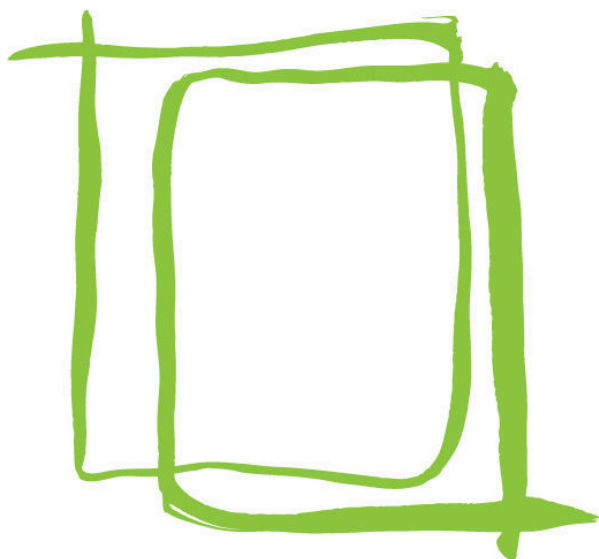
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Use of Resources Report

Cherwell District Council

Audit 2007/08

December 2008



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Introduction

- 1 The Use of Resources assessment evaluates how well councils manage and use their resources. This is the fourth assessment carried out at the council and is the last under the CPA framework. Next year there will be a new assessment which will form part of the Comprehensive Area Assessment. The assessment Use of Resources focuses on the importance of having strategic financial management, sound governance and effective financial reporting arrangements. These should support your Council in the achievement of its priorities and improving services, whilst delivering value for money.
- 2 This assessment relates to the financial year 2007/08 and is based on the key lines of enquiry for 2008. Changes to the criteria underpinning the key lines of enquiry were consulted on in April 2007 and the final key lines of enquiry were published in August 2007. These changes were made to:
 - reflect developments in professional guidance, legislative requirements and best practice; and
 - signal some of the changes proposed for the new use of resources under CAA, smoothing the transition to CAA.
- 3 The overall use of resources assessment is made up of five themes. Judgements have been made for each theme using the Audit Commission's scale, see Table 1 below. This scale is used across its inspection and performance assessment frameworks.

Table 1 Standard scale used for assessments and inspections

1	Below minimum requirements – inadequate performance
2	Only at minimum requirements – adequate performance
3	Consistently above minimum requirements – performing well
4	Well above minimum requirements – performing strongly

-
- 4 In forming our assessment, we have used the methodology set out in the Use of Resources Guidance for Councils 2008, which can be found on the Commission's web site. We have also taken account of our findings and conclusions from previous years' assessments and updated these for any changes and improvements to the Council's arrangements.

- 5 The five theme scores for Cherwell District Council are outlined overleaf. These scores are still subject to confirmation by our national quality control process. This seeks to ensure consistency across all suppliers and on a national basis. Consequently we are informing you that the scores reported here may change as a result of national quality control and should not be taken to be final. Following completion of national quality control, the Commission will notify you of your Council's overall score for use of resources and supporting the theme scores. This is scheduled for 8 December 2008.
- 6 This summary sets out our key findings in relation to each theme and key areas for improvement.

Use of resources judgements

Table 2 Summary of scores at theme and KLOE level

Key lines of enquiry (KLOEs)	Score 2008	Score 2007
Financial reporting	3	2
1.1 The Council produces annual accounts in accordance with relevant standards and timetables, supported by comprehensive working papers.	2	1
1.2 The Council promotes external accountability.	4	3
Financial management	3	3
2.1 The Council's medium-term financial strategy, budgets and capital programme are soundly based and designed to deliver its strategic priorities.	3	3
2.2 The Council manages performance against budgets.	3	3
2.3 The Council manages its asset base.	3	3
Financial standing	3	3
3.1 The Council manages its spending within the available resources.	3	3
Internal control	3	3
4.1 The Council manages its significant business risks.	3	3
4.2 The Council has arrangements in place to maintain a sound system of internal control.	3	3
4.3 The Council has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.	3	3
Value for money	3	2
5.1 The Council currently achieves good value for money.	3	2
5.2 The Council manages and improves value for money.	2	2

Theme summaries

- 7 The key findings and conclusions for each of the five themes are summarised in the following tables.
- 8 Areas where performance could be strengthened have been highlighted as part of the key findings and conclusions. However focusing on these areas alone won't necessarily lead to an improved score for 2008/09. This is due to upcoming changes to the kloes to reflect the move from Comprehensive Performance Assessment (CPA) to Comprehensive Area Assessment (CAA).

Financial reporting

Theme score	
Key findings and conclusions	
Performance has shown a huge improvement and this is through the efforts of council officers and members to ensure that their accounts and reporting meet the standard required in the kloes.	
KLOE 1.1 The Council produces annual accounts in accordance with relevant standards and timetables, supported by comprehensive working papers.	<p>The overall quality of the accounts has improved. There were significantly less errors and the format of the accounts made them easier to follow.</p> <p>The authority demonstrated planning for and implementation of the new SORP requirements.</p> <p>There was good liaison running up to audit between audit and the authority ensuring that all the prior year issues were addressed.</p> <p>There was one amendment just below materiality which with a few other amendments kept this score down.</p> <p>The Council need to think through key events in the year and the impact that they will have on current and future financial statements to ensure that they have been properly accounted for.</p>

Theme summaries

Theme score	
Key findings and conclusions	
KLOE 1.2 The Council promotes external accountability.	<p>The annual report produced was strong and showed notable practice.</p> <p>Among the strengths was liaison with local residents and businesses.</p> <p>A summary of the report was provided to all residents in a local magazine and a variety of formats are available on request.</p> <p>The Council need to consider what more they can do to evidence and enhance community involvement ,especially liaison on finances.</p> <p>They then need to continue to demonstrate how they acted upon the feedback received.</p>

Financial management

Theme score	
Key findings and conclusions	
This kloe shows further embeddedness in 2007/08. The council have managed their budget and asset base in line with the medium-term financial strategy.	
KLOE 2.1 The Council's medium-term financial strategy (MTFS), budgets and capital programme are soundly based and designed to deliver its strategic priorities.	<p>Service and financial planning showed another year of embeddedness in the areas of process, budget holder involvement and member involvement.</p> <p>The (MTFS) needs to be refreshed to reflect the current economic climate and relevant partnerships in line with corporate priorities.</p>
KLOE 2.2 The Council manages performance against budgets.	<p>The authority has a process in place for dealing with budget underspends. Budget underspends had decreased in 2006/07 and these were further reduced in 2007/08.</p> <p>Major budget variances in the year were managed appropriately without an impact on services via good use of reserves and the MFTS.</p> <p>The Dash board budget monitoring system is now embedded and now provides quick and timely reporting.</p> <p>Although the partnership working group framework has been agreed, financial and governance monitoring of partnerships needs to be developed further.</p>
KLOE 2.3 The Council manages its asset base.	<p>There is an updated Asset Management Plan which links the assets to the strategic objectives and corporate priorities. More needs to be done on the efficiency and effectiveness of assets to support decision making on investment and disinvestment in property.</p>

Financial standing

Theme score	
Key findings and conclusions	
The council manages spending within available resources and has made appropriate use of reserves.	
KLOE 3.1 The Council manages its spending within the available resources.	The ongoing review of efficiencies and reallocation for budget throughout the year led to little underspend. Further challenge delivered on reserves and appropriate use of reserves. Stronger information on income recovery and effectiveness now embedded with the financial management panel. Ongoing adjustments will be needed to assess the financial position due to the current change in interest rates and the effect on investments.

Internal control

Theme score	
Key findings and conclusions	
The council has a sound system of internal control, which has become more embedded in 2007/08.	
KLOE 4.1 The Council manages its significant business risks.	<p>Good methodology to manage significant business risks.</p> <p>Strong IT support system.</p> <p>The Strategic Risk Register is fully up and running and reviewed.</p> <p>There is a risk panel now developed as part of the Accounts, Audit and Risk committee focusing on the council's significant business risks.</p> <p>The Council needs to use the new Risk Management Group to further embed risk management within business processes.</p>
KLOE 4.2 The Council has arrangements in place to maintain a sound system of internal control.	<p>There was good early consideration of the Annual Governance statement by the Accounts, Audit and Risk committee.</p> <p>Establishment of panels to look at specific issues such as the accounts shows good challenge by members and a strengthening of the system of internal control.</p> <p>There is continuing work on partnerships from a framework and protocol being established to an Internal Audit review of significant systems relating to partnerships.</p> <p>The outsourced Internal Audit function is to be established.</p> <p>Looking to the future, more consistent and focused challenge from the Accounts, Audit and Risk Committee, that it has shown enthusiasm for, will enhance its impact.</p>

Theme summaries

Theme score	
Key findings and conclusions	
<p>KLOE 4.3 The Council has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.</p>	<p>New code of conduct brought in as required. An in-house monitoring system to review compliance has been brought in. Further work has been carried out on fraud through a data protection exercise, asset register review and a review of temporary staff. The Accounts, Audit and Risk committee needs to strengthen its role in terms of fraud and corruption now that the context of this role has been strongly laid out for them.</p>

Value for money

Theme score	
Key findings and conclusions	
The Council has succeeded in demonstrating the improvement required to increase this headlining score.	
KLOE 5.1 The Council currently achieves good value for money.	<p>The Council has enhanced its management and understanding of VFM through improved corporate processes.</p> <p>It has demonstrated high and improved value for money in priority areas such as waste, developments control, strategic housing and housing benefit.</p> <p>Cost reductions have been secured in central services.</p> <p>Best Value reviews in high cost areas have provided stronger information and understanding regarding the value for money of the services.</p> <p>Government Office for the South East (GOSE) recognised improvement in homelessness services.</p>
KLOE 5.2 The Council manages and improves value for money.	<p>A broad VFM action plan is being implemented across council however greater outcomes from this work need to be demonstrated at a service level.</p> <p>Greater outcomes need to be seen from the corporate procurement processes.</p> <p>Improvements in data quality arrangements need to be secured providing comprehensive and up to date information in all services areas.</p>

Conclusion

- 9 The Council's has consolidated its performance in a number of areas and then gone on to improve in other key areas particularly around financial reporting and the value for money conclusion. Notable practice has been agreed for the annual report recognising not only the user friendly format but also the wide circulation of the information and the notable methods of wider engagement such as liaison with local residents and business forums and also the opportunities for stakeholder feedback scattered throughout communications.
- 10 This has been a good year for the Council in terms of the Use of Resources assessment. The council is now turning its attention to the 2008/09 use of resources framework and needs to ensure that the new KLOEs and focus on outcomes are addressed.

Use of resources 2008/09

- 11 From 2008/09, the auditors' assessment of use of resources will be based on new key lines of enquiry and will form part of the new performance assessment framework for local government and its partners, known as Comprehensive Area Assessment (CAA).
- 12 Key lines of enquiry for use of resources were published in May 2008 following consultation. These reflect the needs of CAA and incorporate a number of improvements including: a clearer focus on value for money achievements and further emphasis on commissioning of services, outcomes for local people and partnership working.
- 13 The assessment is structured into three themes:
 - managing finances: sound and strategic financial management;
 - governing the business: strategic commissioning and good governance; and
 - managing resources: effective management of natural resources, assets and people.
- 14 The approach to use of resources will continue to be risk based and proportionate, drawing on evidence from previous years where relevant. Not all key lines of enquiry in the managing resources theme will be assessed each year. For district councils, auditors will assess work force planning.
- 15 The Commission will specify each year in its annual work programme and fees document which key lines of enquiry will be assessed in that year.

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