

London Borough of Haringey

Audit plan 2011/12

January 2012



An overview of your 2011/12 Audit Plan

This is our audit plan for the financial year 2011-12 for London Borough of Haringey (the Council). It sets out the work that we will carry out in discharging our responsibilities to give an opinion on the Council's financial statements and a conclusion on the Council's arrangements for achieving Value for Money (VfM).

We set an indicative fee in March 2011. In setting this fee, we assumed that the general level of risk in relation to the audit would not be significantly different from that identified for 2010/11. Following the completion of the 2010/11 audit we have updated our accounts audit risk assessment.	See Accounts audit
The new approach to local Value for Money audit work was introduced by the Audit Commission in 2010/11. In 2011/12 we will continue to give our value for money conclusion based on two reporting criteria specified by the Audit Commission.	See Value for money audit
As in previous years, we will use specialists from across Grant Thornton to support our work and ensure that you are getting the required levels of expertise from us.	See Engagement team
We have used the published 2011/12 Audit Commission scale of fee for the Council as our proposed fee. The planned fee remains as per the Indicative Fee letter (issued in March 2011).	See Audit fee
You will receive a number of reports and plans from us throughout the year which will provide you with the detailed conclusions of our work culminating in the issue of our Annual Audit Letter to the Council.	See Outputs and timeline
We have considered our independence and objectivity in respect of the audit and do not believe there are any matters which should be brought to your attention. We comply with the Audit Commission's requirements in respect of independence and objectivity .	See Appendix A

Accounts audit - introduction

Introduction

This section of the plan sets out the work we propose to undertake in relation to the audit of the 2011/12 accounts at the Council. The plan is based on our risk-based approach to audit planning and uses our assessment of the potential business and audit risks that need to be addressed by our audit and the controls the Council has in place to mitigate these risks.

The Council's responsibilities

The Council's accounts are an essential means by which it accounts for the stewardship of resources and its financial performance in the use of those resources. It is the responsibility of the Council to:

- ensure the regularity of transactions by putting in place systems of internal control to ensure that financial transactions are in accordance with the appropriate authority;
- maintain proper accounting records; and
- prepare accounts, which give a true and fair view of the financial position of the Council and its expenditure and income in accordance with International Financial Reporting Standards.

Our responsibilities

We are required to audit the financial statements and to give an opinion as to:

- whether they give a true and fair view of the financial position of the Council and its expenditure and income for the period in question;
- whether they have been prepared properly in accordance with relevant legislation, applicable accounting standards and other reporting requirements;
- whether the Annual Governance Statement (AGS) has been presented in accordance with relevant requirements and to report if it does not meet these requirements, or if the statement is misleading or inconsistent with our knowledge.



Accounts audit - risk assessment

Accounting risks and planned audit response

Table 1 below summarises the results of our initial risk assessment of significant financial risks facing the Council and our planned response.

Table 1: Accounting risks and planned audit response

Key audit risk	Audit areas affected	Audit approach
Accounting under IFRS	All areas of the financial statements	<p>We provide support and clarity around accounting requirements where necessary</p> <ul style="list-style-type: none"> • We will continue to liaise with the Council to review the implications of any developing issues through reference to IFRS guidance and the 2011/12 Accounting Code. • Our IFRS specialist will be available to provide support to the Council throughout the year as it prepares its accounts for 2011/12.
Financial performance pressures	All areas of the financial statements	<ul style="list-style-type: none"> • We will review the Council's financial performance for the year against its agreed budget. • We will consider the use of general reserves during the year. • We will review the Council's medium term financial strategy in light of potential changes to future years' funding.
Accounting for Property, Plant and Equipment	All areas of the financial statements	<ul style="list-style-type: none"> • There is inconsistency in the way local authorities account for schools' non-current assets and expenditure. Some authorities have foundation and voluntary assisted schools on their balance sheets and some do not. CIPFA is currently consulting on this issue. We will discuss with the Council its proposed treatment for this throughout the year and adopt a pragmatic approach when a degree of judgement is required. • Under the 2011/12 Accounting Code the Council will be required to disclose heritage assets as a separate category of assets for the first time in its 2011/12 accounts. We will have discussions with the Council to ensure heritage assets are identified appropriately and revalued as part of the valuation program.

Accounts audit - risk assessment

Table 1: Accounting risks and planned audit response (cont.)

Key audit risk	Audit areas affected	Audit approach
Revaluation of Non-current assets	Property, plant and equipment	<ul style="list-style-type: none"> We will review any valuations undertaken and ensure that these are in compliance with the requirements of the Code. Where possible, this work will be performed prior to our final accounts audit fieldwork. We will undertake a detailed review of property, plant and equipment accounting to ensure the recommendations arising from the 2010/11 audit have been addressed. We will review the documented judgements made by the Council in determining which indices and assumptions to use.
Depreciation of Council dwellings	Property, plant and equipment	<ul style="list-style-type: none"> In previous years, the Council has used the Major Repairs Allowance (MRA) as a proxy for depreciation. This will not be possible under the new self-financing HRA regime from 2012/13, although there will be a transition period. The Council needs to prepare for this. We will continue to discuss this issue with the Council. We will need assurance that the MRA figure is not materially different to depreciation calculated using conventional methods. The process of evidencing this should enable an easier transition for the Council to the accounting requirements of the self-financing HRA.
Components	Property, plant and equipment	<ul style="list-style-type: none"> Componentisation of PPE is prospective. As this is the second year of IFRS we would expect the amount of componentisation potentially to increase, particularly in respect of HRA expenditure. We will review the Council's methodology for identifying and accounting for components in 2011/12 for both council dwellings and all other non-current assets where applicable.

Accounts audit - risk assessment

Table 1: Accounting risks and planned audit response (cont.)

Key audit risk	Audit areas affected	Audit approach
Alexandra Park and Palace Trust (AP&P)	Group accounts consolidation	<ul style="list-style-type: none"> As in 2010/11, the Council will need to prepare group accounts that include Alexandra Park and Palace. This will include the necessary liaison with AP&P to ensure that its accounts are audited and approved in line with the Council's timetable. This will ensure that the accounts that are consolidated are the final approved version. We will review the Council's closedown timetable to ensure that AP&P is appropriately included.
HRA Self Financing	All areas of the financial statements	<ul style="list-style-type: none"> From 2012/13, the DCLG are introducing a devolved and local system of financing for council housing whereby councils are able to manage their own stock using their own rents. This is achieved via a one-off debt settlement. Based on the Council's calculations, the capital valuation of projected income and expenditure over the 30 year period of the HRA business plan is higher than the debt supported by the HRA subsidy. The Council will receive £232m from the DCLG on 28 March 2012. We will review the basis of the self-financing valuation figured calculated by the Council to gain assurance over this figure.

Accounts audit - risk assessment

Table 1: Accounting risks and planned audit response (cont.)

Key audit risk	Audit areas affected	Audit approach
Use of estimates and judgements	Property, plant and equipment	<ul style="list-style-type: none"> • A project has been completed by the International Auditing and Assurance Standards Board to clarify the International Standards on Auditing. The main area of our work that this is likely to impact on is the use of estimates and judgements within the financial statements. All judgements made by the Council, including those made by professionals such as property valuers, will need to be clearly documented and evidenced. • We will work very closely with the Council to address accounting issues during the year to ensure that we avoid a backlog of accounting and audit issues in July/August 2012.
Fraud	All areas of the financial statements	<ul style="list-style-type: none"> • In the current economic climate the risk of fraud occurring has increased. • We will utilise our forensic investigation specialists to undertake a review of the Council's arrangements around fraud and corruption. • During 2010/11 we received questions from the public regarding alleged fraud at schools. We will be seeking assurances that the Council has strong anti-fraud procedures in place regarding schools. • Our work will involve a review of the Internal Audit school visit plan.
Whole of Government Accounts (WGA)	All areas of the financial statements	<ul style="list-style-type: none"> • There were delays in completing our work on WGA in 2010/11 as these were submitted for review after the deadline along with many other Local Authorities. • We will liaise with the Council to ensure that the unaudited WGA is completed and submitted for review to us by the required deadline.

Accounts audit - risk assessment

Table 1: Accounting risks and planned audit response (cont.)

Key audit risk	Audit areas affected	Audit approach
Reduction in Finance function	All areas of the financial statements	<p>We recognise the reduction in the Council's finance function</p> <ul style="list-style-type: none"> We will work with the Council to spread the audit throughout the year where appropriate to reduce the pressure over the final accounts season. We will discuss with the Council whether the 5 day protocol for responding to audit queries is still appropriate. We have undertaken a debrief review of the final accounts audit and improvement areas have been identified for the both the Council and the audit team. An action plan has been prepared which both parties have signed up to and this will address issues identified which resulted in the accounts not being signed off until the deadline date.
Control weaknesses in the Council's IT systems are not addressed	All areas of the financial statements	<p>Using our specialist IT auditors, we will provide the Council with feedback on the Council's IT control environment</p> <ul style="list-style-type: none"> We will follow up on the reviews undertaken in 2010/11 to ensure that control weaknesses previously identified have been addressed. We will also use Internal Audit's work on IT systems to inform our assessment of the IT control environment.

Our Approach

We will utilise our audit software package to document, evaluate and test, where appropriate, internal controls over the financial reporting process in order to reduce our detailed testing. This process will also enable us to comment constructively on your system of internal controls.

Our approach will be to report all findings to management so that the Council can choose to secure improvement opportunities. We report only those findings that represent a control weakness to the Corporate Committee and make formal recommendations.

In all cases, we invest time with management in understanding the basis of the weakness identified and what the options are, for example mitigating controls and system modifications, for improving the system.

Planning: throughout the year

- Updating our understanding of the Council through discussions with management and a review of the monthly finance reports

Controls evaluation: February - March 2012

- Reviewing the design and implementation internal financial controls including IT, where they impact the financial statements
- Assessing audit risk and developing and implementing an appropriate audit strategy
- Assessing the Council's arrangements for complying with tax legislation and Bribery Act requirements
- Testing the operating effectiveness of selected controls
- Assessing internal audit against the CIPFA Code of Practice

Substantive procedures: July - September 2012

- Reviewing material disclosure issues in the financial statements
- Performing analytical review
- Verifying all material income and expenditure and balance sheet accounts, taking into consideration whether audit evidence is sufficient and appropriate

Completion: September 2012

- Performing overall evaluation of our work on the financial statements to determine whether they give a true and fair view
- Determining an audit opinion
- Reporting to the Corporate Committee through our ISA 260 report

Accounts audit - other issues

Additional Assurance work

To support the audit work for 2011/12, we will undertake the following reviews:

- VAT - work is planned to review whether the current arrangements the Council has in place are appropriate to ensure VAT is accounted for correctly and in accordance with current legislation
- PAYE - We will undertake a review of the arrangements the Council has in place regarding taxation associated with payroll, including National Insurance and PAYE. This will look to provide assurance that the figures recorded within the financial statements are true and fair and calculated appropriately and in accordance with current legislation
- Fraud - we will use our forensic team to review the overall adequacy of the Council's arrangements to ensure that fraud and corruption are addressed effectively.

The reviews above are designed to assess the arrangements that management have in place to provide assurance to members. They will not duplicate work of existing review agencies such as Internal Audit.

Whole of Government Accounts

We will also review the Whole of Government Accounts (WGA) consolidation pack prepared by the Council for consistency with the Council's accounts.

Certification of Grants and Returns

In addition to our audit of the Council's financial statements and the Value for Money audit, we are required to certify grant claims and returns above predetermined thresholds.

In carrying out work in relation to grant claims and returns, Grant Thornton UK LLP acts as an agent of the Audit Commission, on behalf of the grant paying bodies. The work that the auditor is required to undertake is specified in a Certification Instruction, issued by the Audit Commission for each scheme, following discussion with the grant paying body. As agents of the Audit Commission we are required to recover, in respect of each grant claim and return, a fee that covers the full cost of the relevant work undertaken. These rates are based on the hourly rates for certifying claims and returns set out in the Audit Commission's 'Work programme and scales of fees 2011-12.'

Prior to the commencement of our work we will issue a grants plan and report in full to the Council on conclusion of our certification work.

National Fraud Initiative (NFI)

The Council participates in the National Fraud Initiative, the Audit Commission's data-matching exercise designed to prevent and detect fraud in public bodies. We will review the Council's progress and actions in following up the matches identified.

Accounts audit - public reporting

Annual Governance Statement and External Reporting

As part of our work on the accounts audit, we will review the Annual Governance Statement (AGS) to determine if it is consistent with our knowledge of the Council.

We will assess the Council's external reporting, through the 2010/11 Annual Governance Statement and explanatory foreword to the accounts, against best practice and will use our benchmarking tool, containing data from over 200 UK local authorities, to measure the Council against existing sector practice. This will enable us to identify areas where the Council is performing well and areas where there is scope to improve to improve external reporting to move towards 'best in class' in 2011/12 and beyond. We would only recommend changes in the Council's processes if there was a clear cost benefit analysis.

Elector challenge

The Audit Commission Act 1998 gives electors certain rights:

- the right to inspect the accounts
- the right to ask the auditor questions about the accounts; and
- the right to object to the accounts.

As a result of these rights, in particular the right to object to the accounts, we may need to undertake additional work to form a decision on the elector's objection. The additional work may be significant and could result in the requirement to seek legal representations on the issues raised. The costs incurred in responding to any questions or objections raised by electors are not part of the audit fee. In the event of costs being incurred as a result of elector's objections we will discuss these with the Council and, where appropriate, charge for this work in accordance with the Audit Commission's fee scales.

Value for money audit

Introduction

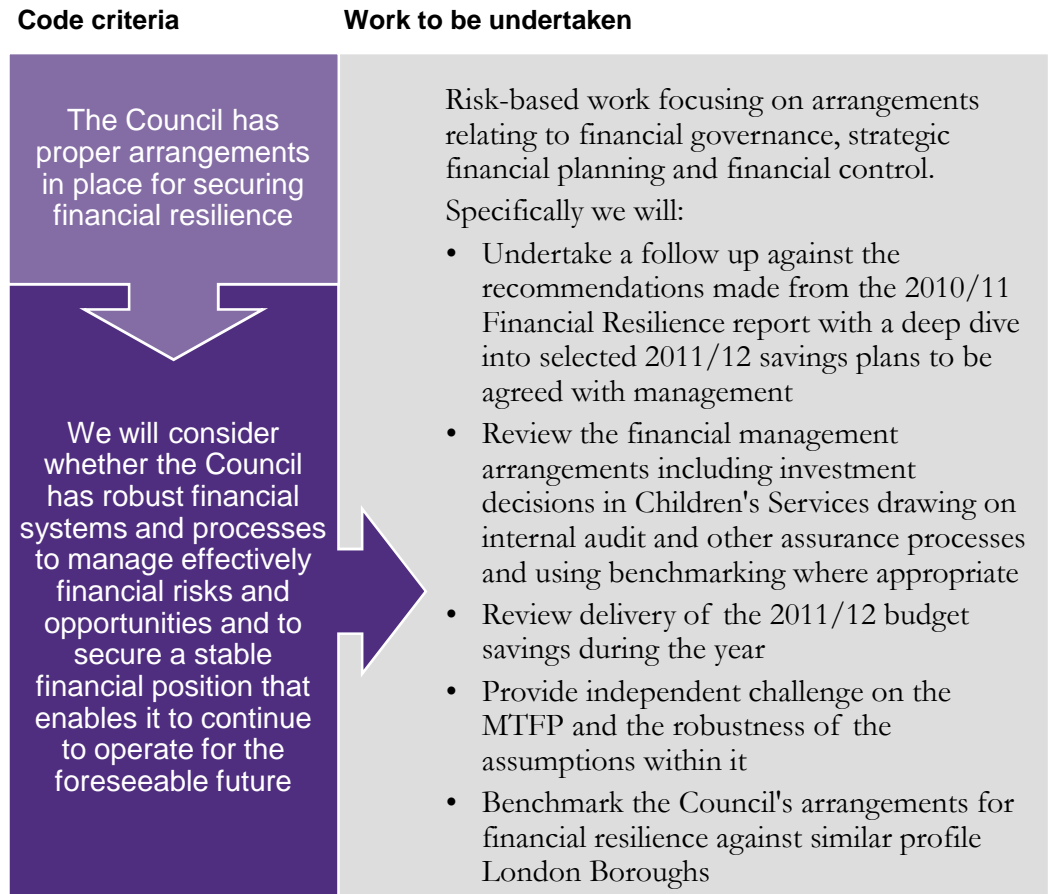
The Code requires us to issue a conclusion on whether the Council has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the Value for Money (VfM) conclusion.

2011/12 VfM conclusion

The Value for Money approach for 2011/12 remains the same as the prior year. Our VfM conclusion will be based on two reporting criteria specified by the Audit Commission:

- the Council has proper arrangements in place for securing financial resilience
- the Council has proper arrangements for challenging how it secures economy, efficiency and effectiveness.

The work we'll do to conclude on these criteria is summarised in the following charts:



Value for money audit

Code criteria

The Council has proper arrangements for challenging how it secures economy, efficiency and effectiveness

We will consider whether the Council is prioritising its resources within tighter budgets

Work to be undertaken

Risk-based work focusing on arrangements for prioritising resources and improving productivity and efficiency.

Specifically we will:

- Review the Council's arrangements for contract management based on a sample of contracts and review of shared procurement arrangements
- Assess the Council's external reporting, through the 2010/11 Annual Governance Statement and explanatory foreword to the accounts, against best practice and will use our benchmarking tool, containing data from over 200 UK local authorities, to measure the Council against existing sector practice. This will enable us to identify areas where the Council is performing well and areas where there is scope to improve to improve external reporting to move towards 'best in class' in 2011/12 and beyond
- Review the Audit Commission's VfM benchmarking tools to reach a view as to the Council's comparative performance

We will tailor our VfM work to ensure that as well as addressing our high risk areas, it is, wherever possible, focused on the Council's priority areas and can be used as a source of assurance for officers and Members. Where we plan to undertake specific reviews to support our VfM conclusion, we will issue a brief specification for each review outlining the scope, methodology and timing. These will be agreed with officers and presented to the Corporate Committee.

The results of all our local VfM audit work and key messages will be reported in our Report to Those Charged with Governance (ISA 260 report) and in the Annual Audit Letter. We will agree any additional reporting to the Council on a review-by-review basis.



Engagement team - key contacts

Your main audit team is based in London and are all public sector specialists.

However, we operate as a national practice, coordinating the work of all our offices to ensure that new ideas, good practice experiences and services are developed and disseminated to all, irrespective of location.

Paul Dossett (CPFA)

Engagement Lead

T (0)7919 025198

E paul.dossett@uk.gt.com

- Paul is the Council's Engagement Lead, bringing his extensive local authority expertise to the Council. Paul will be a key contact for the Chief Executive, the Director of Corporate Resources, other senior Council Officers and the Corporate Committee.
- Paul is responsible for the overall delivery of the audit, including the quality of output and signing the audit reports and conclusion.

Caroline Glitre (CPFA)

Manager

T 020 7728 2078

E caroline.glitre@uk.gt.com

Liz Sanford (CPFA)

Senior Manager

T 01223 225506

E liz.sanford@uk.gt.com

- Caroline is responsible for the audit strategy, planning and liaison with key Council contacts to ensure the smooth running of the audit and the delivery of the overall audit plan.
- Caroline is responsible for managing the Value for Money audit and is the main contact for the Lead Finance Officer.
- Liz will take over these responsibilities from Caroline when she goes on maternity leave from 1 April 2012.

Hanisha Solanki (ACCA)

Assistant Manager

T 020 7728 2072

E hanisha.solanki@uk.gt.com

- Hanisha is responsible for managing the audit of the financial statements and is the main contact for the Head of Finance - Budgets, Accounting and Systems.
- Hanisha will provide feedback to the Council throughout the audit process and is the first point of contact for resolving technical accounting issues.

Kate Wheeler (ACA)

Audit Executive

T 020 7728 2033

E kate.e.wheeler@uk.gt.com

- Reporting to Hanisha, Kate is responsible for the performance of the audit fieldwork and day-to-day liaison with the Council's finance department.
- Kate will be supported by a team of audit assistants

Engagement team - key contacts (cont.)

Our high-quality audit and assurance service is tailored to identify where improvements can be made to governance processes, the assurance framework and performance management, to help deliver value for money and move organisations towards best practice.

Negat Sultan (CISA)
IT Audit Manager
T 0116 247 5590
E negat.sultan@uk.gt.com

- Negat is responsible for review of the Council's IT systems to complement the financial accounts process.

Melanie Fox (ACCA)
Grants Manager
T 07995 808 776
E melanie.fox@uk.gt.com

- Melanie is responsible for the overall management of the grants audit programme and will work with the Council to coordinate the certification of the grant claims.

Bob Anderson (ACA)
IFRS Specialist
T 0207 728 2245
E bob.anderson@uk.gt.com

- Bob is responsible for the provision of specialist technical support to the audit team.
- Bob will be used to provide support and advice to the Council throughout the year as it prepares its accounts for 2011/12.

Guy Clifton (CPFA)
Advisory Specialist
T 020 7728 2903
E guy.clifton@uk.gt.com

- Guy has extensive public sector experience specialising in financial, efficiency and performance reviews and transformation and change management.
- Guy's expertise will be used to support our work on the Council's Value for Money conclusion.

Audit fee

What is the scale audit fee?

This is defined as the fee required by auditors to meet statutory responsibilities under the Audit Commission Act in accordance with the Code of Audit Practice 2008.

It represents the Commission's best estimate of the fee required to complete an audit where the audited body has no significant audit risks and it has in place a sound control environment.

How your scale audit fee is calculated

The Audit Commission has published a scale fee for all authorities. This scale fee is based on the 2010/11 fee, which reflected our assessment of risk and complexity, reduced by 10%

Variations to the scale audit fee

Based on a thorough review by the audit team which includes discussions with Council Officers and Members, we tailor our work to reflect local circumstances. This may result in a variation upwards or downwards on the scale audit fee. Any variation to the scale fee must be approved by the Audit Commission, following agreement of the proposed fee with the Council.

2011-12 audit fee

Your external audit fee for 2011/12 is £454,500 (£505,000 in 2010/11). This is the same as the indicative fee communicated to you in March 2011, and represents a 10% reduction on last year.

The fee will be subject to continuous review and may be revised if significant new audit risks during the audit or if we are unable to progress as planned due to the timing or quality of information provided by the Council. In the event that we consider it necessary to revise the Council's audit fee upwards, we will discuss this with the Director of Corporate Resources.

A summary of the audit fee is shown in the table below:

Table 2: 2011/12 audit fee

Audit area	Planned fee 2011/12	Actual fee 2010/11
Accounts, including WGA	£330,000	£360,000
VfM conclusion	£124,500	£145,000
Total audit fee	£454,500	£505,000
Certification of claims and returns*	£115,000*	£115,791

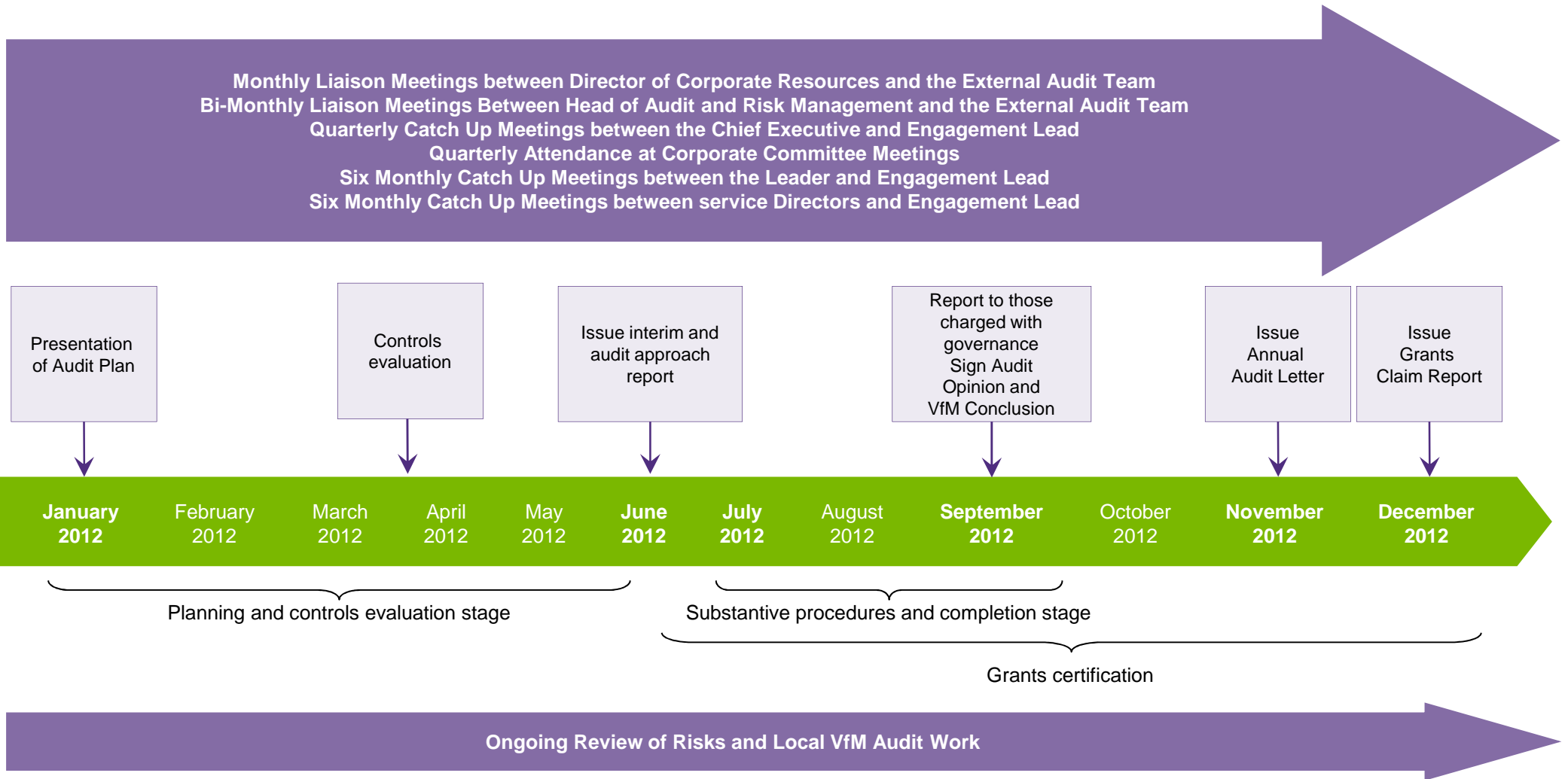
* the quoted fee for grant certification work is an estimate only and will be charged at published hourly rates

Outputs

Reports will be discussed and agreed with the appropriate officers before being issued to the Corporate Committee. Reports are addressed to the Corporate Committee and management and are prepared for the sole use of the Council. No responsibility is taken by the auditors to any member or officer in their individual capacity, or to any third party.

Output	Purpose	Issue date
Audit Plan	<ul style="list-style-type: none"> • Outline audit approach for the accounts and VfM audits • Identify initial high risk areas and our planned response • Confirm Plan with Corporate Committee 	January 2012
Interim Report	<ul style="list-style-type: none"> • Report the results of the control evaluation of our audit and its impact on our planned audit approach • Confirm focus areas for the audit of the accounts based on updated risk assessment • Provide certain disclosures to those charged with governance under auditing standards • Confirm with Senior Officers and Corporate Committee 	June 2012
Report to those charged with Governance (ISA 260)	<ul style="list-style-type: none"> • Highlight key issues arising from the audit and the resolution of these • Communication of adjusted and unadjusted audit differences • Improvement recommendations resulting from audit procedures 	September 2012
Auditor's Reports	<ul style="list-style-type: none"> • Report on London Borough of Haringey's financial statements • Report on London Borough of Haringey's value for money conclusion 	September 2012
Annual Audit Letter	<ul style="list-style-type: none"> • Short summary of the key issues arising from our 2011/12 audit 	November 2012
Grants Claim Certification	<ul style="list-style-type: none"> • Highlights key issues arising from our grants certification work • Recommendations identified for improvement 	December 2012

Timeline



Appendix A

Independence and objectivity

We are not aware of any relationships that may affect the independence and objectivity of the audit team, which we are required by auditing and ethical standards to communicate to you.

We comply with the ethical standards issued by the APB and with the Commission's requirements in respect of independence and objectivity as summarised below.

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 my 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).

The main requirements of the Code of Audit Practice, Standing Guidance for Auditors and the standards are summarised below.

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
- 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.

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 Corporate Committee. The auditor reserves the right, however, to communicate directly with the authority on matters which are considered to be of sufficient importance.

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.

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 (i.e. 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 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.
- The Engagement Lead responsible for the audit should, in all but the most exceptional circumstances, be changed at least once every five years
- The Engagement Lead 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.
- The Engagement Lead and members of the audit team must abide by the Commission's policy on gifts, hospitality and entertainment.

Keeping you up to date...

The collage features several Grant Thornton publications:

- Spending Review 2010 Headlines**: A document with a yellow and green header, featuring the text "The focus on policies that support economic activity is clear. The intention is to use fiscal space more effectively through the use of Regional Growth Funds which will harness enterprise and drive growth."
- The Bribery Act 2010**: A document with a white header, featuring a photo of a man and the text "long's in in and e real over the port ay".
- Sustainable cities**: A document with a white header and a colorful illustration of a city with green buildings and a tree. The text includes "A vision of our future landscape".
- Asset management**: A document with a white header, featuring a gear diagram and the text "and buildings which are held largely efficiently and cost in use is often not well met, but hidden cost overruns being set ownership it is possible to both receipts."
- Surviving the storm: how resilient are local authorities?**: A document with a white header, featuring a collage of text boxes such as "28% reduction in funding", "Local government faces a perfect storm", and "From Total Place to Big Society".
- Is your audit committee effective?**: A document with a white header, featuring a gear diagram and the text "Our approach typically involves around three stages: Performance diagnosis, Governance and internal controls, and Culture and motivation."
- Annual Governance Statement: adding real value?**: A document with a white header, featuring a gear diagram and the text "Performance diagnosis - can we have established an inventory of property and land assets, we would undertake an initial assessment of two factors for each asset: 1. the building cost and the present realistic value. From this analysis we would hope to identify high cost and/or high value assets."



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