



Meeting: **AUDIT COMMITTEE**  
Date: **18 JUNE 2014**  
Time: **5.00PM**  
Venue: **COMMITTEE ROOM**  
To: **Councillors C Pearson (Chair), J Cattanach, J Crawford,  
M Dyson, Mrs C Mackman (Vice Chair), J McCartney, I  
Nutt, R Price and Mrs S Ryder**

## Agenda

**Please note the Training Seminar on Fraud by Mazars & Veritau will be conducted after the meeting has been closed**

- 1. Apologies for absence**
- 2. Disclosures of Interest**

A copy of the Register of Interest for each Selby District Councillor is available for inspection at [www.selby.gov.uk](http://www.selby.gov.uk).

Councillors should declare to the meeting any disclosable pecuniary interest in any item of business on this agenda which is not already entered in their Register of Interests.

Councillors should leave the meeting and take no part in the consideration, discussion or vote on any matter in which they have a disclosable pecuniary interest.

Councillors should also declare any other interests. Having made the declaration, provided the other interest is not a disclosable pecuniary interest, the Councillor may stay in the meeting, speak and vote on that item of business.

If in doubt, Councillors are advised to seek advice from the Monitoring Officer.

- 3. Minutes**

- To confirm as a correct record the minutes of the proceedings of the meeting of the Audit Committee held on 16 April 2014. Pages 3 to 7 attached.
- To confirm as a correct record the minutes of the proceedings of the special meeting of the Audit Committee held on 14 May 2014. Pages 8 to 10 attached.

Audit Committee  
18 June 2014

**4. Chair's Address to the Audit Committee**

**5. A/14/3 - Internal Audit Annual Report 2013/14**

To receive the report of Executive Director (S151), pages 11 to 35 attached.

**6. A/14/4 – External Audit Progress Report**

To receive the report of the Audit Manager, Mazars, pages 36 to 47 attached.

**7. Private Session**

**That in accordance with Section 100(A) (4) of the Local Government Act 1972, in view of the nature of the business to be transacted, the meeting be not open to the Press and public during discussion of the following item as there will be disclosure of exempt information as defined in Section 100(1) of the Act as described in paragraph 3 of Part 1 of Schedule 12(A) of the Act.**

**8. A/14/5 Risk Management Annual Report**

To receive the report of Executive Director (S151), pages 48 to 50 attached.

**9. A/14/6 Review of the Corporate Risk Register**

To receive the report of Executive Director (S151), pages 51 to 65 attached.

**10. A/14/7 - Review of the Access Selby Risk Register**

To receive the report of Executive Director (S151), pages 66 to 76 attached.

**Jonathan Lund  
Deputy Chief Executive**

<b>Date of Next Meetings</b>
24 September 2014
14 January 2015
15 April 2015

Enquiries relating to this agenda, please contact Richard Besley on:  
Tel: 01757 292227  
Email: rbesley@selby.gov.uk

Audit Committee  
18 June 2014

## Minutes

### Audit Committee

Venue:	Committee Room
Date:	16 April 2014
Present:	Councillor C Pearson (Chair), Councillor J Cattnach and Councillor Mrs M McCartney
Apologies for Absence:	Councillor Mrs C Mackman (Vice Chair) and Councillor M Dyson
Officers Present:	Roman Pronyszyn and John Barnett, Veritau; Cameron Waddell and Allison Kent, Mazars, Mary Weastell, Chief Executive; Karen Iveson, Executive Director (S151) and Richard Besley, Democratic Services

#### **38. DECLARATIONS OF INTEREST**

There were no declarations of interest.

#### **39. MINUTES**

##### **RESOLVED:**

**To receive and approve the minutes of the Audit Committee held on 15 January 2014 and they are signed by the Chair.**

#### **40. CHAIR'S ADDRESS**

The Chair confirmed that Gavin Barker of Mazars was not able to attend but introduced Mazars colleagues Cameron Waddell and Allison Kent.

The Chair noted the low attendance and asked Committee members to make every effort to attend meetings and training events.

With regard to the Work Programme, the Chair confirmed that the Committee would need to schedule an additional meeting in May to

consider aspects of the Constitutional changes required ahead of the reduced Council size and Executive arrangements before submission to full Council

The Chair welcomed Mary Weastell, Chief Executive who was attending her first Audit Committee meeting.

**41. A/13/23 – Mazars Audit Strategy Memorandum 2013/14 and Audit Progress Report April 2014**

On behalf of Mazars, Cameron Waddell presented the Strategy Memorandum and outlined how they conduct External Audits for the Audit Commission. Mr Waddell referred to the timetable for submission of Local Authority accounts and their auditing and confirmed everything was on track for the receipt of the Council's Statement of Accounts in June.

The paper outlined the scope of the audit, their approach and timeline. It identified what significant risks were involved and key judgment areas. Mazars would be required to reach a conclusion on arrangements to secure economy, efficiency and effectiveness on the use of our resources.

Mr Waddell was pleased to report that audit fees were stable and with a drop in certification work offer a reduction on previous years.

Also for Mazars, Allison Kent, presented their progress report that updates the Committee on what Mazars are doing to meet their responsibilities as our External Auditor. The report also draws attention to key emerging issues and developments that may interest the Committee and drew attention to:

- Financial Statements (Good Practice Guide for LAs)
- Protecting the Public Purse 2013
- Future of Local Audit
- The Local Audit and Accountability Act 2014

**RESOLVED:**

**To receive and note the Strategy Memorandum and Progress Report**

**42. A/13/24 – Certification of Grants and Returns Work Plan 2013/14**

Presented by Ms Kent for Mazars the report states how various grant paying bodies require external certification of claims for grant or subsidy and returns of financial information and what plans Mazars had in place for undertaking this work this year.

**RESOLVED:**

**To note the report**

**43 A/13/25 – Annual Governance Statement – Action Plan Review**

The report was presented by the Executive Director (s151). Now a feature of the Audit Committee Agenda this was the second review of the Action Plan and updates the Committee on the two issues reported.

ICT – Significant progress has been made, due to joint work with Craven Council. A Disaster recovery plan has been formulated and tested.

Council Tax billing – improved control procedures had been implemented and the billing process had been completed successfully.

**RESOLVED:**

**To note the report**

**44. A/13/26 – Internal Audit Progress Report 2013/14**

John Barnett for Veritau presented the report. It confirmed that 75% of Audits had been completed in the year up to March, however since the report was written the outstanding audits were now at draft report stage and would complete a by year end.

Only one audit, Information Governance, offered Limited Assurance. Members were assured that remedial action is in place and they would have opportunity to discuss in detail later in private session.

**RESOLVED:**

**The report was approved**

**45. A/13/27 – Internal Audit Charter**

Presented by John Barnett the Charter outlines how Internal Audits are conducted and replace the old Terms of Reference.

**RESOLVED:**

**The report was approved**

**46. A/13/28 – Internal Audit Plan 2014/15**

Presented by John Barnett the Plan sets out Veritau's work programme on internal audit, counter fraud and risk management for 2014/15.

The Plan was structured into 4 sections:

- Corporate Risk register
- Fundamental/material Systems
- Regularity Audits
- Technical/Projects

The Executive Director (s151) highlighted that whilst the audit plan can not cover every part of the Council's business, it is based on an assessment of the risks associated with the Council's control framework and provides sufficient coverage with some level of contingency for unforeseen matters.

**RESOLVED:**

**The internal audit plan was approved**

**47. A/13/29 – Audit Committee Annual Report 2013/14**

The Chair presented the Committee's Annual Report for 2013/14.

It was noted that, as well as the two training events prior to the September and January meetings, mentioned within the report a further training event on Fraud was held prior to the June meeting. The Annual Report would be amended to correct that omission.

**RESOLVED:**

**The Annual Report was noted**

**48. Audit Committee Work Programme 2013/14**

The Work Programme for 2014/15 was presented to the Committee.

The Executive Director (s151) wished to continue Committee member development and would work with Veritau to hold a further training session before the June meeting. The Director would also liaise with Allison Kent, Mazars, to hold a session on 'Protecting the Public Purse' before the September meeting.

The Executive Director (s151) and the Solicitor to the Council also raised the matter mentioned by the Chair in his address, that the Committee would need to meet in May (possibly twice) to consider the proposed Constitutional changes on behalf of full Council.

A progress reports on Information Governance would also need to be added the Work Programme.

**RESOLVED:**

**The Work Programme (as amended) was approved**

#### **49. Private Session**

**In accordance with Section 100(A)(4) of the Local Government Act 1972 and in view of the nature of the business to be transacted, to exclude the press and public from the meeting during discussion of the following item as there is likely to be disclosure of exempt information.**

It was agreed to move to private session.

#### **50. A/13/30 – Information Governance & Data Protection 2013/14**

The report was presented by the Solicitor to the Council who informed the committee of the importance of Information Governance and the outcomes of breach of data loss and data transference.

The Solicitor confirmed that a high level of commitment must be shown by the Council and that plans were in place to:

- Assign clear roles and responsibilities;
- Approve and implement the necessary policies and procedures;
- Deliver a targeted training programme;
- Ensure adequate reporting arrangements; and
- Consider appropriate disciplinary procedures for data breaches.

The Executive Director (s151), as designated Senior Information Risk Owner (SIRO), would sponsor the work and the Solicitor to the Council would manage the detailed project. The Solicitor confirmed that a report asking for formal designation of the SIRO and Information Asset Owners would go to the Executive in June.

Information Governance would be added to the Corporate Risk Register and progress would be reported in the autumn and at the end of the municipal year.

The meeting closed at 6:08pm

## Minutes

### Special Audit Committee

- Venue: Committee Room
- Date: 14 May 2014
- Present: Councillor C Pearson (Chair), Councillor Mrs C Mackman (Vice Chair); Councillor J Cattanach; Councillor I Nutt, Councillor S Ryder, Councillor J Crawford (substituting for Councillor Mrs D Davies and Councillor M Jordan (substituting for Councillor M Dyson))
- Apologies for Absence: Councillor M Dyson, Councillor J McCartney and Councillor R Price
- Officers Present: Karen Iveson, Executive Director (S151), Gillian Marshall, Solicitor to the Council and Richard Besley, Democratic Services

#### 1. DECLARATIONS OF INTEREST

There were no declarations of interest.

#### 2. CHAIR'S ADDRESS

The Chair welcomed those present to the special meeting of the Audit Committee, called to consider how the Committee would consider forthcoming changes to the Council's Constitution and re-organisation.

The Chair reminded the Committee that there would be a training session on Fraud, held at the 18<sup>th</sup> June meeting



### 3. **Start Times of Meeting**

#### **RESOLVED:**

**To commence Audit Committee meetings at 5:00pm for the 2014/15 municipal year**

### 4. **A/14/01 – Review of the Constitution**

Presenting the report, the Solicitor to the Council, Gillian Marshall, reminded the Committee that Full Council in April had asked the Committee to conduct a review of the Council's Constitution with support from Officers. The report sought how to conduct the review and adopt a review methodology to allow the Committee to report results back to the Executive and Council.

Introducing the appendix to the report the Solicitor hoped this would offer direction to the Committee on areas to consider and an order on what would be considerable task that would take significant Committee time over the coming year.

The Committee discussed whether the project would be best sourced to a Task & Finish Group but with concerns on political balance the Committee agreed that the matter should be considered by the full Audit Committee at a series of special meetings.

The Solicitor informed the Committee that she had already compared other models of a Constitution from other Local Authorities to find use of good practices elsewhere.

The Committee felt that a starting point would be to consider the current up-to-date Constitution in use by the Council, and Officers agreed that this would be circulated to Committee members.

The Solicitor advised the Committee that she would prepare a draft timetable for the series of meetings which would include topics to consider.

The Committee accepted that due to the complex nature of the layout of a Constitution and the call on Officer time and resources, the special meetings should commence at 2:00pm.

#### **RESOLVED:**

**A series of special Audit Committee meetings be held to conduct a review of the Council's Constitution, commencing at 2:00pm. The first meeting to be held on Thursday 12 June 2014.**

**4. AUDIT COMMITTEE WORK PROGRAMME 2014/15**

**RESOLVED:**

**The Audit Committee Work Programme for 2014/15 was adopted**

The meeting closed at 6:53pm

**To:** Audit Committee  
**Date:** 18 June 2014  
**Author:** John Barnett; Audit Manager; VNY  
**Lead Officer:** Karen Iveson; Executive Director (s151 Officer)

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**Title:** Annual Internal Audit Report 2013/14

**Summary:** The purpose of the report is to present the Internal Audit Annual Report for 2013/14. That report is prepared by Veritau North Yorkshire (VNY), based on work carried out during the period April 2013 to March 2014.

**Recommendations:**

**It is recommended that the attached report for 2013/14 be approved**

**Reasons for recommendation**

It is recommended that the report is considered by the Audit Committee as it summarises the audit work undertaken during the year. It also encompasses the overall internal audit opinion of the internal control framework which forms part of the Annual Governance Statement.

**1. Introduction and background**

1.2 The work of internal audit is governed by the Accounts and Audit Regulations 2011 and the Public Sector Internal Audit Standards. In accordance with these standards it is required that the Audit Committee are provided with an annual report setting out the work done by internal audit, and that such a report contains an overall opinion of the Internal Control Framework.

**2. The Report**

2.1 The purpose of the report is to provide a statement of assurance regarding the adequacy and effectiveness of the internal control system; and a summary of the internal audit work carried out during the year to 31 March 2014. The Statement of Assurance will support the Annual Governance Statement (AGS) which forms part of the Council's Financial Statements.

2.2 Within the report there is also a summary of the audit opinions for the individual audits completed in the year, to support the overall opinion. It also includes a synopsis of the performance of Veritau in delivering internal audit to Selby DC.

2.3 There is no direct linkage to any of the Council's Priorities, as internal audit is a support service, which provides internal control and activity assurance to Directors on the operation of their services, and specifically to the Council's S151 Officer on financial systems.

### 3. **Legal/Financial Controls and other Policy matters**

3.1. Legal Issues

(a.) None.

3.2. Financial Issues

(a.)None.

### 4. **Conclusion**

4.1 The overall opinion of the Head of Internal Audit on the risk management, governance and controls operated in Selby District Council is that they provide **Substantial Assurance**. There are no qualifications to that opinion. No reliance was placed on the work of other assurance bodies in reaching this opinion.

4.2 Although a substantial assurance opinion can be given, we are aware of some weaknesses in the control environment which have been identified around Information Governance and Data Security, Organisational Development Strategy, Human Resources, Council Tax/NNDR, General Ledger and Licensing. We have recommended that Information Governance and the General Ledger (reconciliations) is considered for inclusion in the report on the Annual Governance Statement, prepared by the S151 Officer.

### 5. **Background Documents**

**Contact Officer: John Barnett; Audit Manager; Veritau North Yorkshire;**

**[John.barnett@veritau.co.uk](mailto:John.barnett@veritau.co.uk)**

**01757/292281**

**Roman Pronyszyn; Client Relationship Manager; Veritau**

**[roman.pronyszyn@veritau.co.uk](mailto:roman.pronyszyn@veritau.co.uk)**

**Appendices: - Annual Internal Audit Report 2013/14**



# Selby District Council

## Internal Audit Annual Report

### 2013/14

Audits Completed	
High Assurance	4
Substantial Assurance	5
Moderate Assurance	5
Limited Assurance	1
No Assurance	0

**Audit Opinion**      **Substantial Assurance**

**Audit Manager:** John Barnett  
**Client Relationship Manager:** Roman Pronyszyn  
**Head of Internal Audit:** Max Thomas

**Circulation List:** Members of the Audit Committee  
Executive Director (S151 Officer)

**Date:** 18 June 2014

## Background

- 1 The work of internal audit is governed by the Accounts and Audit Regulations 2011 and the Public Sector Internal Audit Standards (PSIAS). In accordance with these standards, the Head of Internal Audit is required to report to those charged with governance the findings of audit work, provide an annual opinion on the effectiveness of the Council's internal control environment and identify any issues relevant to the preparation of the Annual Governance Statement.
- 2 During the year to 31 March 2014 the Council's internal audit service was provided by Veritau North Yorkshire Ltd, which is part of the Veritau Group.

## Internal Audit Work Carried Out 2013/14

- 3 During the 2013/14 year internal audit work was carried out across the full range of activities of the Council. The main areas of internal audit activity included:
  - **Corporate Risk Register/Access Selby RR**; the plan is explicitly aligned to the Council's risk register(s). This accords with commonly accepted good practice and will enable members of the Audit Committee and the management team to satisfy themselves that internal audit activity is focused on the main risks to the Council. During the year two areas fell below Substantial Assurance in their rating. Organisational Development Strategy was rated as 'moderate assurance' (risk around SMART actions and performance monitoring). Human Resources was rated as 'moderate assurance' (risk around compliance with the Agency Workers Act 2010).
  - **Material Systems**; work in this area provides both assurance to Selby DC and helps support the work of external audit. During the year, four material systems were reviewed. Two fell below Substantial Assurance in their rating. Council Tax/NNDR was rated as 'moderate assurance' (risks around property inspections and systems reconciliation). The General Ledger was rated as 'moderate assurance' (risk around system and bank account reconciliations).
  - **Regularity**; two areas were reviewed. One of the reviews was rated as Limited Assurance – Information Governance and Data Protection, where the Council's compliance with 'HMG Information Assurance Maturity Model and Assessment Framework (IAMM)' fell short of the basic 'level one' assessment.
  - **Technical/Projects**; to consult and advise on the control and risk environment on various projects the Council is involved in.
  - **Follow Up**; this work covers those audits where significant risk has been identified and is intended to provide assurance that the agreed recommendations are being properly implemented. The areas reviewed are highlighted in Appendix 2.
  - **Contractor Assessment**; this work involved supporting the assurance process by using financial reports obtained from Dunn & Bradstreet (credit rating agency) in order to confirm the financial robustness of contractors.
  - **Risk Management**; during the year Veritau facilitated the Council's risk management process and advised Access Selby on their processes.
  - **Systems Development**; Internal Audit attended a number of development group meetings in order ensure that where there are proposed changes and new ways of delivering services, that the control environment is not overlooked which could lead to the Council being exposed.
  - **Investigations**; No special investigations were carried out during the year.

- 4 **Appendix 1** shows the final table of audit work carried out, and the audit opinion associated with the audits completed. **Appendix 2** provides a summary of the findings of our audit work, and **Appendix 3** an explanation of our assurance levels and finding priorities.

## **Compliance with Standards**

- 5 The work of internal audit has been undertaken in accordance with the PSIAS.
- 6 The internal audit Quality Assurance and Improvement Programme includes ongoing monitoring of the performance of the internal audit activity. Ongoing monitoring is an integral part of the day-to-day supervision, review and measurement of the internal audit activity. All audit work is reviewed by managers and a sample of work is also subject to internal peer review. Post audit customer satisfaction surveys are issued after all assignments. In addition, senior management are asked to complete an annual survey on the overall quality of the service.
- 7 External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. An external assessment was carried out in April 2014 by the South West Audit Partnership (SWAP). The results of this external assessment will be reported to this committee, including details of any subsequent improvement plan when they become available.

## **Audit Opinion and Assurance Statement**

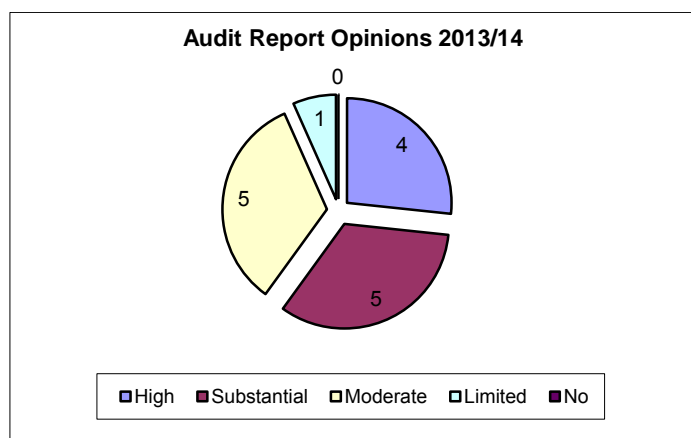
- 8 The overall opinion of the Head of Internal Audit on the risk management, governance and controls operated in Selby District Council is that they provide **Substantial Assurance**. There are no qualifications to that opinion. No reliance was placed on the work of other assurance bodies in reaching this opinion.
- 9 Although a substantial assurance opinion can be given, we are aware of some weaknesses in the control environment which have been identified around Information Governance and Data Protection, Organisational Development, Human Resources, Council Tax/NNDR, General Ledger and Licensing. We have recommended that Information Governance and the General Ledger (reconciliations) are considered for inclusion in the report on the Annual Governance Statement, prepared by the S151 Officer.



Max Thomas  
Director and Head of Internal Audit  
Veritau Ltd

18 June 2014

Table of 2013/14 audit assignments completed



Audit	Status	Audit Committee
<b>Corporate Risk Register/Access Selby RR</b>		
Affordable Housing	Completed ~ High Assurance	January 2014
Savings Delivery	In progress	
Organisational Development Strategy	Completed ~ Moderate Assurance	June 2014
Human Resources	Completed ~ Moderate Assurance	Sept 2013
Data Quality	Completed ~ High Assurance	January 2014
Land Contamination	Completed ~ High Assurance	January 2014
LDF/Local Plan – New Homes Bonus	Completed ~ Substantial Assurance	April 2014
Core/Access Selby SLA	Completed ~ Substantial Assurance	June 2014
Business Intelligence – postponed to 14/15	N/A	
Performance Framework - cancelled	N/A	
<b>Fundamental/Material Systems</b>		
Council Tax/NNDR	Completed ~ Moderate Assurance	June 2014
Benefits	Completed ~ High Assurance	April 2014
Creditors	Completed ~ Substantial Assurance	April 2014
General Ledger	Completed ~ Moderate Assurance	April 2014
<b>Regularity Audits</b>		
Information Governance & Data Protection	Completed ~ Limited Assurance	April 2014
Council House Sales – Right To Buy	Completed ~ Substantial Assurance	Sept 2013



Audit	Status	Audit Committee
<b>Technical/Project Audits</b>		
ICT – Advice, Policy Review	N/A	
Programme for Growth – advice/consult	Ongoing	
Leisure Centre Rebuild/Village – advice/consult	Ongoing	
Contract - Tendering	Completed ~ Substantial Assurance	April 2014
Housing Trust – advice/consult	Ongoing	
Business Transformation – advice/consult	Ongoing	
NYCC Shared Services – advice /consult	Ongoing	
<b>Contingency</b>		
- Licensing Charges	Completed ~ Moderate Assurance	January 2014
- Council Tax Billing 13/14	Completed	Separate report June 2013
<b>Follow Ups:</b>	Appendix 2	

## Summary of Key Issues from audits completed to 31 March 2014; not previously reported to Committee

System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
Organisational Development Strategy	Moderate Assurance	To review the Organisation Development Strategy and the performance framework within it ensuring that objectives and actions are instigated and monitored.	2 June 2014	<p><b>Strengths</b> There are an experienced team of officers meeting the challenges. An acceptable control environment is in operation but there are a number of improvements that could be made.</p> <p><b>Key Weaknesses</b> The actions with the Action Plan of the Strategy were in need of updating.</p> <p>Covalent performance monitoring was not up to date.</p>	<p>A thorough review of the OD action plan will be carried out and actions to be developed in line with SMART principles <i>Due 1 July 2014.</i></p> <p>HR officer will update covalent on a frequent basis with progress reports of each of the desired outcomes. In line with the new SLA between Access Selby and the Core, detailed commentary will be provided to give further meaning to the figures entered. <i>Due 31 July 2014</i></p>

System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
Core/Access Selby SLA	Substantial Assurance	The purpose of this audit was to review the SLA, ensuring that service delivery and performance are effectively monitored.	9 May 2014	<p><b>Strengths</b> It was found that the arrangements for managing risk were good and that an effective control environment appears to be in operation.</p> <p><b>Key Weaknesses</b> Officers are reminded and chased on a monthly basis to report on Covalent. This data is then exported and formatted into a report that is presented to both the Executive Board and the Access Selby Board. Based on the conversations held, it is clear that there is a great deal of variety in the quality of supporting commentary. This has led to additional work for the officers involved in creating the monthly reports. They often have to re-word, simplify or expand on the notes given, which is inappropriate given they are not experts in all</p>	Officers will adhere to the commentary template to allow for a more meaningful and robust reporting process. <i>Due 31 July 2014</i>

System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
				business units.	
Council Tax/NNDR	Moderate Assurance	A review of the key risks/controls for the setting and collection of local tax.	2 June 2014	<p><b>Strengths</b> There are an experienced team of officers meeting the challenges. An acceptable control environment is in operation but there are a number of improvements that could be made.</p> <p><b>Key Weaknesses</b> Property inspections due for discounted and empty properties are not always carried out.</p> <p>Inspection on new build are not up to date.</p>	<p>That is to raise the number of requested inspections completed to 65% within three months and 75% within 6 months. Within one year we would like to see all requested inspections being carried out. <i>31 July 2014</i></p> <p>All new build development sites will be visited within 6 Months of Planning permission being granted or within 12 months of last year. We will complete 65% of visits within 3 months, 75% within 6 months and within 1 year we would be maintaining this at 100%</p>

System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
				Systems need updating to receive North Yorkshire Building Control notifications.	31 July 2014 Data & Systems will work to either; amend systems so that reports can be exported, or put in place the necessary work plans so that the reports can be exported from Uniform. 30 May 2014

#### Summary of Key Issues from audits previously reported to Committee

System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
New Homes Bonus Grant	Substantial Assurance	The purpose of the audit is to ensure that the key risks relating to the achievement of the local plan targets for increasing the tax base and thereby maximising the New Homes Bonus, are effective.	23 January 2014	<p><b>Strengths</b> It was found that the arrangements for managing risk were good and that an effective control environment appears to be in operation.</p> <p><b>Key Weaknesses</b> The contract with the consultants (for the identification of empty homes brought back into use) has now been cancelled due to</p>	The outcome of the contract with the consultants will be reviewed and lessons learned will be used to draft a new process for the identification of empty homes

System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
				<p>escalating cost said to be outweighing the perceived benefit. It is unclear how the process will be managed in future. Currently it is the responsibility of the CSOs to visit new and empty properties to confirm that they are still unoccupied although they are aware that "empty homes" visits have not been kept up to date and are in need of more focus in future.</p>	<p>and those that have been brought back into use. <i>Due 28/2/14</i></p>
Benefits	High Assurance	A review of the key risks/controls involved in awarding and paying benefits.	24 March 2014	<p><b>Strengths</b> The Housing Benefit process is effectively managed and efficiently run from the onset and throughout. Day-to-day running of the process is carried out by competent and experienced officers. The Benefits &amp; Taxation department is notably supported by the Data &amp; Systems department.</p> <p><b>Key Weaknesses</b> There were no key weaknesses.</p>	

System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
Creditors	Substantial Assurance	To review the key risks/controls surrounding the payment of Creditors invoices.	10 February 2014	<p><b>Strengths</b> It was found that the arrangements for managing risk were good and that an effective control environment appears to be in operation.</p> <p><b>Key Weaknesses</b> Segregation of duties has been implemented. New Suppliers are set up by Business Support Assistants. A Business Support Supervisor then checks a sample each month to ensure they are genuine. During July and August, the supervisor was absent, and appropriate checks were not made. 44% of the new suppliers between July 2013 and December 2013 were in this time period.</p>	<p>A sample of 5 amended suppliers will be checked by a supervisor each month in conjunction with the new supplier reports. Officers to confirm any changes in details, particularly bank details, with the supplier using the contact details already held on file. Any notification of changes (letter or email) to be attached to the supplier's file on COA using the paperclip function. <i>Immediate</i></p> <p>A supervisor will select a sample of 10% during the months of absence (July and August), to check the new supplier details are genuine. <i>Due 28/2/14</i></p> <p>Other supervisors to be</p>

System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
					trained so that they can fulfill this role during periods of absence by the regular checker in the future. <i>Due 28/2/14</i>
General Ledger	Moderate Assurance	A limited review of the budget setting, monitoring processes and reconciliations with feeder systems.	11 March 2014	<p><b>Strengths</b> There is an experienced, small team of finance officers meeting the challenges. An acceptable control environment is in operation but there are a number of improvements that could be made.</p> <p><b>Key Weaknesses</b> For the Income Bank account some historic items were seen to be outstanding.</p> <p>Many System Rec's have been returned to Finance for review but some sections notably CT/NNDR (monthly) &amp; NYBCP (quarterly) have not been submitting them regularly.</p>	<p>Consolidated bank account reconciliation to be completed quarterly. Errors on the Income Bank Account to be resolved or written off as appropriate following investigation. <i>Due 31/3/14</i></p> <p>A full review will be undertaken of all system reconciliations to ensure they are still relevant and where this is the case sections to be prompted to return these to Finance section for confirmation at an early</p>



System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
					stage. <i>Due 31/3/14</i>
Information Governance/Data Protection	Limited Assurance	To ensure compliance with the Data Protection Act 1998 and in particular, with the 'HMG Information Assurance Maturity Model and Assessment Framework (IAMM)'.	12 March 2014	<p><b>Strengths</b> Procedures for controlling confidential waste are adequate, however...</p> <p><b>Key Weaknesses</b> At the time of the audit, the ICT policies relating to information management and data protection were out of date and a number of polices could not be provided.</p> <p>The Information Commissioners Office and the HMG Information Assurance Maturity model</p>	<p>Review current systems for IT Security and write a policy based on the current position.</p> <p>Review draft policy and identify any gaps/omissions.</p> <p>Agree a monitoring process.</p> <p>Ensure that risk of Members IT provision is included as part of the IT Security Policy.</p> <p>Review existing data sharing arrangements and identify where work needed. Ensure confidentiality is reflected in contractual arrangements. <i>Due 30/5/14</i></p> <p>Report to the Executive to appoint SIRO and IAOs and formally approve acceptable usage policy and data</p>

System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
				<p>(IAMM) specifically expect high level commitment to Information governance to be demonstrated, and regard this as a pre-requisite to an effective system; at Selby District Council this is not currently the case, as Members are not currently involved in ensuring effective Information Governance. Responsibility for Information governance is not included in the duties of the Audit Committee and there is no system for regularly reporting at Board level.</p> <p>In addition, it should be ensured that an appropriately trained Senior Information Risk Officer (SIRO) is allocated responsibility for Information Governance, with a delegated lead officer to assist in each Directorate, and information asset owners should be named for every information asset identified. This should be clearly stated in all</p>	<p>breach policy. Executive Director (KI) to be appointed as SIRO.</p> <p>Ensure Audit Committee TOR include info governance and provide briefing for the Committee on the monitoring role.</p> <p>Schedule into Audit Committee work programme.</p> <p>Add IG to the corporate risk register (Access Selby Board and BMG/OMG to be aware of any concerns via risk register). <i>Due 30/4/14</i></p>

System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
				<p>policies.</p> <p>There is no Information Governance Strategy in place at Selby District Council to outline the Councils obligation in relation to information governance (Data Protection and Freedom of Information) and how this will be achieved.</p> <p>There has been little training for officers and Members.</p>	<p>Obtain draft charter from Veritau and review and adapt for SDC. <i>Due 30/4/14</i></p> <p>Member Briefing Session (Audit Committee Members encouraged to attend).</p> <p>Awareness Campaign – use HR and Communications Teams to put out messages in newsletters and on Screen.</p> <p>Provide Briefing Script and posters to Lead Officers in OMG meeting and request cascade of briefing through training hour.</p> <p>Training for senior management to be agreed and delivered.</p> <p>IAO training to be agreed and delivered.</p>

System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
				<p>There is no written policy or procedure in place for staff to refer to when reporting a breach of data protection to management.</p> <p>Members do not have access to secure IT equipment needed to allow them access to Selby DC systems. As a result, e-mails are redirected to personal e-mail addresses and risk stored either in the cloud or on unencrypted, privately owned lap tops.</p>	<p>Review job description mandatory requirements and add DP/IG to induction process. <i>Due March to August 2014</i></p> <p>Existing DP Breach policy in draft can be incorporated into report to the Executive.</p> <p>IAO assurance process to be agreed and covered in training for IAOs.</p> <p>Schedule annual report to SIRO – report then to be considered by Audit Committee. <i>Due April to October 2014</i></p> <p>Implementation of pilot project to investigate and roll out use of encrypted hardware for use by members. <i>Due April to October 2014</i></p>

System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
Contract Audit	Substantial Assurance	To provide assurance that procurement procedures are robust and comply with appropriate legislation.	5 March 2014	<p><b>Strengths</b> It was found that the arrangements for managing risk were good and that an effective control environment appears to be in operation.</p> <p><b>Key Weaknesses</b> The constitution includes wording that should be used in the OJEU notice for a framework agreement. In one contract it was found that although similar wording has been used, it is not the specific wording required.</p> <p>CCTV - the contract is still with Legal awaiting signature, despite the contract starting in April 2013.</p>	<p>Comment noted for any future framework procurements where the Council is the lead authority the exact rather than similar wording will be used. <i>Immediate</i></p> <p>Legal services have advised that the CCTV maintenance contract will be signed and sealed this week. With regard to the CCTV monitoring contract the documents were sent to the contractor in November and returned in December with an error. Legal services will follow up and advise when the contract is signed and sealed.</p>

System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
					<i>Due 31/3/14</i>
Affordable Housing	High Assurance	This audit focused upon a review of management controls including monitoring arrangements to ensure Government and Local targets are adhered to.	10 October 2013	<p><b>Strengths</b> It was found that the arrangements for managing risk were very good and that an effective control environment appears to be in operation.</p> <p><b>Key Weaknesses</b> There were no key weaknesses.</p>	
Data Quality	High Assurance	This audit looked at the quality of the data loaded into the Covalent system.	16 October 2013	<p><b>Strengths</b> It was found that the arrangements for managing risk were very good and that an effective control environment appears to be in operation.</p> <p><b>Key Weaknesses</b> There were no key weaknesses.</p>	
Land Contamination	High Assurance	To ensure the Draft Contaminated Land Strategy is not in accordance with the 2012	19 November 2013	<p><b>Strengths</b> Officers had correctly interpreted the guidance and applied it to the</p>	

System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
		guidance issued by Central Government.		Government guidance.  <b>Key Weaknesses</b> There were no key weaknesses.	
Licensing	Moderate Assurance	<p>A European Directive (from 2010) states that “charges which a Council imposes on applicants/licensees under an authorisation scheme must be proportionate and reasonable in the circumstances to the fees or costs payable under the provision of the scheme”. Following High Court action against Westminster Council the Local Government Association briefing recommended that “Councils take the opportunity to ensure that all locally set licence fees are based on an up to date cost recovery approach which is established and regularly reviewed in a transparent manner that can be understood by both businesses and residents”.</p> <p>The review was to ensure that licence fee setting</p>	11 September 2013	<p><b>Strengths</b> Fees are monitored and reviewed by management on an annual basis and adjusted accordingly in line with inflation.</p> <p><b>Key Weakness</b> Although Licence fees have been increased annually in line with inflation and approved by the licence committee, there is no evidence that the costs involved have been re-examined recently. It is therefore unclear if the fees now comply with the regulations and legislation on cost recovery and officers should now review costs and fees for all licences in line with the LGA recommendation.</p>	<p>A full assessment of costs relating to the administration of licensing will be undertaken and license fees set on a cost recovery basis. To be done before the next fee review and annually thereafter. The costs of enforcement relating to unlicensed operators will not be included. <i>Due 31/3/14</i></p>

System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
		arrangements within SDC are compliant with the European Directive and UK legislation.			
Human Resources	Moderate Assurance	To ensure compliance with the Agency Workers Regulations 2010 and that agency workers and consultants are not employed unnecessarily and/or at excessive cost to the Council.	17 July 2013	<p><b>Strengths</b> Management recognised the relevant legislations and drafted an Agency Workers Policy in 2011 with the key elements of the legislation covered.</p> <p><b>Key Weaknesses</b> The Agency Workers Policy 2011 has not been formally approved.</p> <p>Contrary to the policy HR are not involved in the employment and control of agency workers and there ensuring compliance with the AWR 2010.</p> <p>An Authority to Recruit is not always completed when employing agency workers and HR are not always notified.</p>	<p>The Agency Workers Policy will be put to the Policy Team and senior managers for ratification and publishing. <i>Due 30/11/13</i></p> <p>A central record of all agency workers employed will be maintained with HR and will be regularly monitored to ensure compliance with the Act. <i>Due 30/11/13</i></p> <p>The same process to be used for agency workers as for established staff i.e. the file will not proceed until an Authority to Recruit has been</p>



System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
				There is no approved list of Agencies as required by the Agency Workers Policy.	<p>completed and received by HR. <i>Due 31/1/14</i></p> <p>The feasibility of using the MSTAR framework will be investigated and an updated report submitted to HR. <i>Due 30/11/13</i> <i>Completed - Senior Procurement officer has provided a report to HR for consideration.</i></p>
Council House Sales – Right To Buy	Substantial Assurance	A review to ensure that the process/controls employed when selling Council properties to tenants, have been correctly followed.	13 May 2013	<p><b>Strengths</b> The arrangements for managing the risks are good having been controlled effectively by experienced officers.</p> <p><b>Key Weaknesses</b> All discounts within the sample tested were in line with guidance and parameters set, however, it is not always clear who carried out the initial calculations and who (if anyone) checked the details before making an offer to the tenant.</p>	<p>All discount calculations will be checked within Business Support prior to the file being passed to Assets for the issue of the letter of offer. This will be evidenced by both officers (calculator and checker) signing or initialling the calculation document. <i>Due 31/5/13</i> <i>Update 6/9/2013: Some progress has been made but</i></p>

System/Area	Opinion	Area Reviewed	Date Issued	Comments	Management Actions Agreed & Follow-Up
					<i>omissions are still seen. To be reviewed again in 3 months time.</i>
Council Tax Billing		Verbal report given to the Board at its meeting in June 2013 and reported to the June Audit Committee, by the Director of Community Services.			

## Audit Opinions and Priorities for Actions

<b>Audit Opinions</b>	
<p><i>Audit work is based on sampling transactions to test the operation of systems. It cannot guarantee the elimination of fraud or error. Our opinion is based on the risks we identify at the time of the audit.</i></p> <p><i>Our overall audit opinion is based on 5 grades of opinion, as set out below.</i></p>	
<b>Opinion</b>	<b>Assessment of internal control</b>
<i>High Assurance</i>	<i>Overall, very good management of risk. An effective control environment appears to be in operation.</i>
<i>Substantial Assurance</i>	<i>Overall, good management of risk with few weaknesses identified. An effective control environment is in operation but there is scope for further improvement in the areas identified.</i>
<i>Moderate assurance</i>	<i>Overall, satisfactory management of risk with a number of weaknesses identified. An acceptable control environment is in operation but there are a number of improvements that could be made.</i>
<i>Limited Assurance</i>	<i>Overall, poor management of risk with significant control weaknesses in key areas and major improvements required before an effective control environment will be in operation.</i>
<i>No Assurance</i>	<i>Overall, there is a fundamental failure in control and risks are not being effectively managed. A number of key areas require substantial improvement to protect the system from error and abuse.</i>

<b>Priorities for Actions</b>	
<i>Priority 1</i>	<i>A fundamental system weakness, which presents unacceptable risk to the system objectives and requires urgent attention by management</i>
<i>Priority 2</i>	<i>A significant system weakness, whose impact or frequency presents risks to the system objectives, which needs to be addressed by management.</i>
<i>Priority 3</i>	<i>The system objectives are not exposed to significant risk, but the issue merits attention by management.</i>

# Selby District Council

## Audit Progress Report

June 2014



# Contents

- 01 Purpose of this paper
- 02 Summary of audit progress
- 03 Emerging issues and developments
- 04 Contact details

Our reports are prepared in the context of the Audit Commission's 'Statement of responsibilities of auditors and audited bodies'. Reports and letters prepared by appointed auditors and addressed to members or officers are prepared for the sole use of the Authority and we take no responsibility to any member or officer in their individual capacity or to any third party.

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# 01



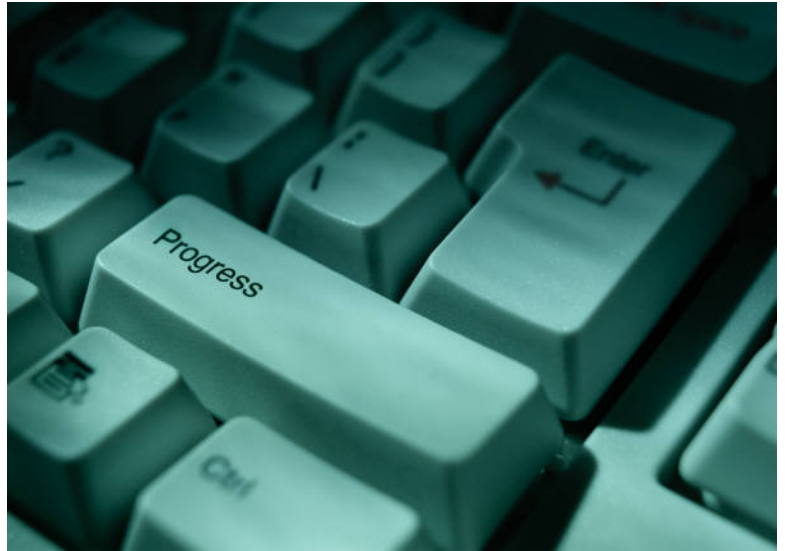
## Purpose of this paper

The purpose of this paper is to update the Audit Committee on progress in meeting our responsibilities as your external auditor. We also include in this paper key emerging national issues and developments which may be of interest to members of the Committee.

If you need any additional information please contact Cameron Waddell or Gavin Barker using the contact details at the end of this update.

# 02

## Summary of audit progress



Our audit work has continued to progress well.

### Opinion audit

We have completed our interim work on financial systems.

We identified a number of issues, mainly around the timeliness of reconciliations, and we have agreed appropriate action with officers. We did not regard any of the issues identified as significant enough to require reporting in detail to members.

We also completed our IT risk assessment and general IT controls work. We tested a sample of starters and leavers to ensure that IT systems access had been set up properly and revoked respectively. We identified that evidence supporting authorisation of IT access for new starters was not always retained, and that access rights had not been removed from individual systems in a small number of cases. We have recommended to officers that these procedures are tightened up.

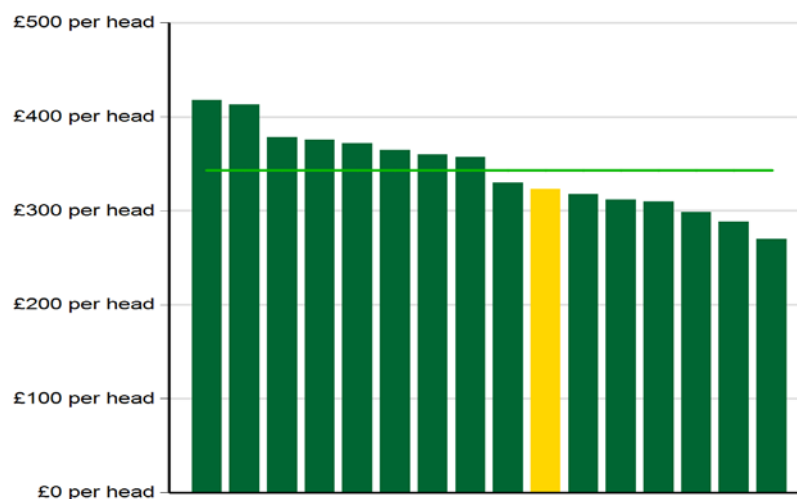
We have maintained a dialogue with officers working on the production of the Council's accounts. This has once again been a positive process and we envisage that this will help the audit of the accounts run more smoothly.

## VFM conclusion

We continue to review the Council's arrangements to secure VFM in its use of resources. This has included reviewing the Council's key plans and the delivery of those plans, and its financial arrangements.

We have also used the VFM profiles produced by the Audit Commission. We compared the Council to similar authorities, using the CIPFA nearest neighbours grouping. At a high level this presents a positive picture of the Council's position. On the overall measure of total spend per head of population, the Council's is below average and in the middle third of authorities in the grouping.

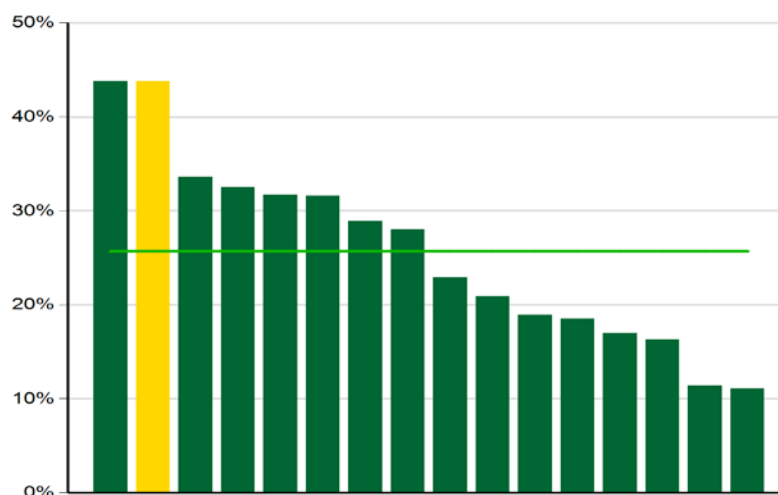
**Selby District Council compared to similar areas:  
Statistical nearest neighbours, 2012/13**





Using total reserves as a percentage of net current expenditure as a measure of financial resilience, the Council is in a very positive position compared to its nearest neighbours. Although reserves are largely committed for specific purposes, they do provide some flexibility to help manage a difficult overall financial position, given the context of continuing funding and budget cuts.

**Selby District Council compared to similar areas:  
Statistical nearest neighbours, 2012/13**



We have shared a more detailed analysis of individual indicators with officers and continue to promote further consideration where the data indicates potential to improve services or reduce costs.

## Amendment to Grants and Returns Work Plan

On 16 April 2014, we presented our Grants and Returns Work Plan 2013/14 to the Audit Committee. There has been a change to this plan as a result of information provided by the Audit Commission. As we will not have to audit council tax benefits as part of the benefits claim this year, the Commission has reduced the scale fee for benefits claims by 12% for all authorities. The impact of this for Selby District Council is to reduce the overall scale fee for grants and returns by £2,104, from £17,900 to £15,796.

## Benefits testing

We have carried out our initial testing for the audit of the benefits claim that is required by the Department for Work and Pensions (DWP).

We have identified a higher number of errors from our sample testing than in previous years. Where errors are identified in the initial sample further extended testing is required to be undertaken. To minimise costs, the extended testing is undertaken by officers and then reviewed by the auditor.

We have met with officers and agreed an appropriate plan to complete the extended testing. Although everything possible is being done to minimise additional costs, we have estimated that an additional audit fee of something in the region of £5,000 may be required to complete the additional review work which we will need to undertake.

# 03

## Emerging issues and developments



The following pages outline for your attention some significant emerging issues and developments in respect of:

- Proposed closure of the Audit Commission and the transfer of its functions
- Latest information on Value for Money (VFM) profiles
- Confirmation of 2014/15 work programme and scale of fees
- Audit fee rebates and future reductions

# Emerging issues and developments

Issue / development	Implications
<p><b>Proposed closure of the Audit Commission and the transfer of its functions</b></p> <p>Over recent months, the arrangements for the closure of the Audit Commission and transitional arrangements for the transfer of its functions have been clarified.</p> <p>The Audit Commission is expected to close at the end of March 2015.</p> <p>Transitional arrangements are needed to oversee the remaining life of audit contracts that have been let by the Commission. These contracts run to the end of the 2016/17 audit year, but there is an option to extend them by 3 years to the 2019/20 audit year.</p> <p>These functions are to transfer to an independent, private company established by the Local Government Association (LGA). The functions will include appointing auditors, regulating the work auditors do, setting the annual scale of audit fees and ensuring the quality of auditors work.</p> <p>It is envisaged that at the end of these contracts, authorities will be free to appoint their own auditors and other regulatory arrangements will be put in place.</p> <p>The Commission's counter fraud functions, including its annual survey on fraud, fraud briefings and annual report on detected fraud, are to be transferred to CIPFA, who are to establish a new public sector counter fraud centre.</p> <p>This is separate from the Commission's work on the National Fraud Initiative (NFI), which uses data matching to help public sector bodies to identify and address fraud. The NFI services are due to transfer to the Cabinet Office when the Commission closes.</p>	<p>These measures are designed to achieve a smooth transfer of functions when the Audit Commission closes, so that there is no adverse impact on authorities.</p> <p>More information on the transfer of management of audit contract functions can be found at:  <a href="http://www.audit-commission.gov.uk/2014/03/dclg-opts-for-the-local-government-association-to-manage-the-audit-commissions-85-million-audit-contracts-when-it-closes/">http://www.audit-commission.gov.uk/2014/03/dclg-opts-for-the-local-government-association-to-manage-the-audit-commissions-85-million-audit-contracts-when-it-closes/</a></p> <p>More information on the transfer of counter fraud work to CIPFA can be found at:  <a href="http://www.audit-commission.gov.uk/2014/03/commissions-national-counter-fraud-function-will-go-to-safe-hands/">http://www.audit-commission.gov.uk/2014/03/commissions-national-counter-fraud-function-will-go-to-safe-hands/</a></p>

# Emerging issues and developments

Issue / development	Implications
<p><b>Latest information on Value for Money (VFM) profiles</b></p> <p>The Audit Commission has continued to promote the use of its VFM profiles.</p> <p>We have previously highlighted in these pages a number of reports produced by the Audit Commission which draw attention to aspects of the profiles. In recent months, the Commission has produced further reports in relation to using the profiles to examine the administration of benefits, central costs, waste management and most recently, the use of assets.</p> <p>As identified earlier in this report, we consider the VFM profiles as part of our work on the VFM conclusion.</p> <p>One question that has now been clarified is that arrangements have been made to continue the VFM profiles tool after the Commission closes in March 2015. Responsibility for the VFM profiles tool will transfer to the transitional body to be created by the LGA (mentioned in the previous item of this briefing).</p> <p>The Commission has said that the “profiles tool ... brings together data about the cost, performance and activity of local councils and fire authorities. Auditors use the tool to identify areas that need further examination, when working on the VFM conclusion in the annual audit. The Profiles are also widely used by the public, with over 135,000 visits this year to individual pages.”</p>	<p>The VFM profiles tool can be used by officers, members and the public to consider data on the cost, performance and activities of authorities and is available at the following web address:</p> <p><a href="http://profiles.audit-commission.gov.uk/_layouts/acwebparts/NativeViewer.aspx?Report=/Profiles/VFM_Landing">http://profiles.audit-commission.gov.uk/_layouts/acwebparts/NativeViewer.aspx?Report=/Profiles/VFM_Landing</a></p> <p>The reports on specific topic areas using the VFM profiles are available at the following link:</p> <p><a href="http://www.audit-commission.gov.uk/information-and-analysis/value-for-money-briefings-2/">http://www.audit-commission.gov.uk/information-and-analysis/value-for-money-briefings-2/</a></p>

# Emerging issues and developments

Issue / development	Implications
<p><b>Confirmation of 2014/15 work programme and scale of fees</b></p> <p>The Audit Commission has now confirmed the 2014/15 work programme and scale of fees, following a consultation exercise.</p>	<p>Selby District Council's audit fee for the 2014/15 audit is confirmed as £58,710. This is the same fee as 2012/13 and 2013/14.</p> <p>The fees announcement can be found at:  <a href="http://www.audit-commission.gov.uk/2014/03/201415-work-programme-and-scales-of-fees-confirmed/">http://www.audit-commission.gov.uk/2014/03/201415-work-programme-and-scales-of-fees-confirmed/</a></p>
<p><b>Audit fee rebates and future reductions</b></p> <p>In March 2014, the Audit Commission distributed £8m in an audit fee rebate across all locally audited bodies.</p> <p>In addition, the Commission has now re-let a number of audit contracts, and expects that there will be further fee reductions spread across all locally audited bodies from the 2015/16 audit year.</p>	<p>There continues to be downward pressure on audit fees.</p> <p>These announcements can be found at:  <a href="http://www.audit-commission.gov.uk/2014/03/commission-gives-back-8-million-to-audited-bodies/">http://www.audit-commission.gov.uk/2014/03/commission-gives-back-8-million-to-audited-bodies/</a>            and:  <a href="http://www.audit-commission.gov.uk/2014/03/the-audit-commissions-legacy-includes-a-further-25-per-cent-reduction-in-annual-audit-fees/">http://www.audit-commission.gov.uk/2014/03/the-audit-commissions-legacy-includes-a-further-25-per-cent-reduction-in-annual-audit-fees/</a></p>

# 04

## Contact details



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