To the Lord Mayor and Members of Dublin City Council

Report No. 424/2009

Report of the Dublin City Manager

Dublin City Council
Cornhairle Cathrach Bhaile Átha Cliath

STATUTORY AUDIT REPORT TO THE LORD MAYOR AND MEMBERS ON THE ACCOUNTS OF DUBLIN CITY COUNCIL FOR YEAR ENDED 31ST DECEMBER 2008

The report of the Principal Local Government Auditor on the Accounts of Dublin City Council for the year ended 31st December, 2008 is attached, along with my response to him.

The Local Government Auditor’s report is based on his conclusions following an extensive audit of the Annual Financial Statement (AFS) of Dublin City Council for the year ended 31st December 2008. The AFS was before the City Council at the May Council meeting (reference report 185/2009). The Local Government Auditor and his team commenced preparatory work on the Audit from March 2009, with the audit formally commencing on the 30th March 2009. The Audit was concluded at the end of August 2009.

During the audit period, the Local Government Auditor:
- Examined evidence of amounts and disclosures in the AFS
- Assessed significant estimates and judgements made in the preparation of the financial statements
- Assessed whether the accounting policies appropriate to the Council’s circumstances, are consistently applied and adequately disclosed
- Performed the audit so that all information and explanations considered necessary to provide sufficient evidence in order to give reasonable assurance were obtained.

The Local Government Auditor concluded that:
- The AFS is free from material misstatement, whether caused by fraud or other irregularity or error.
- The AFS presents fairly, in accordance with the Code of Practice and Accounting Regulations, the financial position of the Council at 31 December 2008.

The report is an external commentary on financial management and financial prudence within Dublin City Council. The issue of the report is welcome as it facilitates a timely and relevant consideration of the Dublin City Council’s financial statements.

John Tierney
Dublin City Manager
Mr. Richard Murphy,
Principal Local Government Auditor,
Department of the Environment,
Heritage and Local Government,
Custom House,
Dublin 1.

23rd September, 2009

Re: Response to the Statutory Audit Report for Dublin City Council
for year ended 31st December 2008

I refer to the Statutory Audit Report for Dublin City Council for year ended 31st December 2008 and set out my response. A summary of the main points raised in the report is provided, followed by comment in relation to certain items:

Summary:
The main points of the Statutory Audit Report are:

- The Annual Financial Statements represent fairly the financial position of Dublin City Council at 31st December 2008 and the Council’s income and expenditure for that year.
- Dublin City Council’s 2008 Annual Financial Statement meets the statutory accounting requirement of the Minister for Environment, Heritage and Local Government.
- The year-end position at 31st December 2008 on the income and expenditure account was a deficit for the year of €3.4m, a reduction of €8.5m compared to a surplus of €5.1m for 2007. The deficit for 2008 was part of the budget for 2008 and reflects utilisation of accumulated balances from previous years.
- Dublin City Council’s net assets are valued at €12.3bn.
- Dublin City Council’s Capital Programme 2009 to 2011 is valued at €1.86bn.
- There was a reduction in net current assets of €236m.

Financial Standing
The year 2008 was a challenging year for Dublin City Council. The prevailing economic climate has attributed to a sharp reduction in a number of our balances. The net current assets figure was reduced, mainly due to a reduction in the City Council’s bank balance of €56m and an increase in creditors of €166m. The bank balance reflects an increased spend on the City’s capital programme as planned for in the capital programme 2008-2010 presented to the City Council in November 2007. The stepped increase in creditors is due to the inclusion for the first time in 2008 of deferred income for Development Contributions of €120m. Prior to 2008 income invoiced for Development Contributions but not due for more than one year was not included in Dublin City Council’s financial statements in line with the Department of Environment’s Accounting framework. This change in accounting practice by the inclusion of development contribution deferred income results in an increased value for deferred income for the year 2008. The current Development contributions debtor in the AFS 2008 is €27m. In relation to the deferred income of €120m, it will be apparent over time how much of this income will crystallise. The number of developments that proceed with planning permissions already granted will determine the amount owed to the Council which is directly linked to the revival of the property market.
Development Contributions
A considerable amount of Development Contribution data was re-examined by the Planning Department since the Auditor’s Report on the 2007 Annual Financial Statements. During 2008 records were individually scrutinised and a significant number of records were eliminated from or amended in the database. Since January 2009 further analysis of development contributions debtors was undertaken to assess exactly what is currently due from each debtor. In this regard all identified sites have been inspected and the value of development contributions due to Dublin City Council based on construction has been established. In June 2009, a new bond and contributions module went live. This new system will comply with accounting requirements for development contributions and effectively monitor the collection of the development income.

Summary of major revenue collections
The active pursuit and collection of all revenues due is of paramount importance to the Council. With increasing budgetary constraints and more demand on Dublin City Council to provide an enhanced quality of service, a number of measures were introduced to improve the collection of debtors. These included a new Debtor Management Policy, allocation of additional resources to debt collection and training in debtor management. The domestic refuse collection has improved by 5% in 2008. Also the collection of rates income performed strongly in the context of a weakening economic environment. This was due to the robust systems of management and monitoring of rates income during 2008. The Council remains committed to vigorous follow up and pursuit of all outstanding debts.

Affordable Housing
The downturn in the housing market due to the prevailing economic climate has influenced the Affordable Housing Programme. Dublin City Council closely monitors changes in the property market and are liaising with the Department of Environment, Heritage and Local Government to develop options to maximise usage of the local authority housing stock. A number of options have been discussed with the Department. These include leasing of properties under rental accommodation scheme, transfer of houses into the Social Housing Programme and a major Affordable Housing sales campaign.

AFS Accounting and Control issues
Dublin City Council places high importance on the compliance with the regulatory accounting framework of Local Government and continuously works to eliminate errors in the preparation and finalising of Annual Financial Statements. This is addressed by a periodic review of policies and procedures with ongoing identification and closure of gaps in the control framework. Each year recommendations made as part of the statutory audit are implemented and monitored. This process is continuing for the Audit of the 2008 Financial Statements. All material amendments identified during audit were reflected in the final version of 2008 Annual Financial Statements.

Governance
I acknowledge your comments around governance arrangements. In this regard the positioning of Internal Audit has been reviewed and I am satisfied of their independence in the current arrangement. The unit carries out its work freely and in an objective manner.

Conclusion
Dublin City Council welcomes this Statutory Audit Report. The Council acknowledges the recommendations made by you and will work in 2009 towards implementing these recommendations. I would like to take this opportunity to thank you and your audit team for the professionalism and attention to detail evident from your report. The timely commencement of the Audit of Dublin City Council and the production of this Statutory Audit Report strengthens corporate governance and accountability. Dublin City Council looks forward to continuing to work closely with you to facilitate and further develop the Audit process.

Yours sincerely,

John Tierney
Dublin City Manager
LOCAL GOVERNMENT AUDIT SERVICE

Statutory Audit Report

to the

Members of Dublin City Council

for the

Year Ended 31 December 2008
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AUDITOR’S REPORT TO THE MEMBERS OF DUBLIN CITY COUNCIL

1 Introduction

I have completed the statutory audit of the accounts of Dublin City Council for the year ended 31 December 2008. My audit opinion on the Annual Financial Statement (AFS) of the Council, which is unqualified, is stated on Page 8 of the AFS.

This report is issued in accordance with Section 120 of the Local Government Act, 2001. Under Section 120(4) of this Act, I have considered the responses of the City Manager, to the matters raised in this report, and have recorded his responses after the relevant paragraphs.

2. Main Issues

Attention is drawn to the following main issues in this report:

- The general financial position of the council has been affected by current economic conditions and some deterioration is evident throughout the financial statements for 2008. This is a matter of concern and will require continued monitoring in 2009 and future years.

- Expenditure on Affordable Housing in 2008 amounted to €122m. At the time of audit the council held a significant number of unsold units (529) and also owed bridging finance in respect of affordable housing projects of €140m. In the current housing market it may be difficult to dispose of these properties at a reasonable price for the council. (See 5.6 below)

- The new contributions module of the planning system (APAS) went live in June 2009. Although some preparatory work was completed, the inadequacies in the accounting system for development contributions, which were raised at previous audits, remained in 2008. (See 7.1 below)

3. Financial Performance

The Income and Expenditure Account with comparative figures for the previous year may be summarised as follows:

<table>
<thead>
<tr>
<th></th>
<th>2008 €m</th>
<th>2007 €m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditure</td>
<td>901.5</td>
<td>861.6</td>
</tr>
<tr>
<td>Income</td>
<td>915.1</td>
<td>889.1</td>
</tr>
<tr>
<td>Surplus /(Deficit) for Year before Transfers</td>
<td>13.6</td>
<td>27.5</td>
</tr>
<tr>
<td>Transfers from / (to) Reserves</td>
<td>17.0</td>
<td>22.4</td>
</tr>
<tr>
<td>Overall Surplus /(Deficit) for Year</td>
<td>(3.4)</td>
<td>5.1</td>
</tr>
<tr>
<td>Opening Balance at 1st January</td>
<td>7.7</td>
<td>2.6</td>
</tr>
<tr>
<td>Closing Balance at 31st December</td>
<td>4.3</td>
<td>7.7</td>
</tr>
</tbody>
</table>

As can be seen from the above, revenue expenditure increased by 5% on the previous year while revenue income increased by 3%. This resulted in smaller surplus, before transfers, of €13.6m; compared with €27.5m for the previous year. The overall deficit for the year amounted to €3.4m; compared to a
surplus of €5.1m for 2007. The closing revenue balance fell from €7.7m in 2007 to €4.3m in 2008.

4. Financial Standing

The Balance Sheet shows net assets of €12,322m at 31 December 2008, consisting of the following:

<table>
<thead>
<tr>
<th></th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Assets</td>
<td>11,511</td>
<td>11,420</td>
</tr>
<tr>
<td>Work In Progress and Preliminary Expenses</td>
<td>937</td>
<td>912</td>
</tr>
<tr>
<td>Long Term Debtors</td>
<td>934</td>
<td>740</td>
</tr>
<tr>
<td>Net Current Assets/(Liabilities)</td>
<td>(63)</td>
<td>173</td>
</tr>
<tr>
<td>Long Term Creditors</td>
<td>(997)</td>
<td>(928)</td>
</tr>
<tr>
<td><strong>Net Assets</strong></td>
<td><strong>12,322</strong></td>
<td><strong>12,317</strong></td>
</tr>
</tbody>
</table>

Financed by:

<table>
<thead>
<tr>
<th></th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capitalisation Account</td>
<td>11,511</td>
<td>11,420</td>
</tr>
<tr>
<td>Income WIP</td>
<td>908</td>
<td>913</td>
</tr>
<tr>
<td>General Revenue Balance</td>
<td>4</td>
<td>8</td>
</tr>
<tr>
<td>Other Balances</td>
<td>(101)</td>
<td>(24)</td>
</tr>
<tr>
<td><strong>Total Reserves</strong></td>
<td><strong>12,322</strong></td>
<td><strong>12,317</strong></td>
</tr>
</tbody>
</table>

4.1 Fixed Assets

The net book value of fixed assets increased by 1% from €11,420m in 2007 to €11,511m in 2008 reflecting a small net increase in the value of completed assets. The €937m shown under Work in Progress and Preliminary Expenses represents expenditure on capital schemes uncompleted at that date. The income accrued on these schemes of €908m is shown in the Balance Sheet as a reserve.

4.2 Cash Position

The decrease in the bank balance, from €14m, including investments, at the end of 2007, to an overdraft of over €42m in 2008, is an indication of the financial pressures on the cash flow of the council throughout 2008. Given the current economic climate, it is likely that such pressures have continued into 2009 and will require even tighter management.

4.3 Net Current Liability Position

The council’s net current assets of €173m at the end of 2007 had deteriorated significantly to a net current liability of €63m at the end of 2008. This deterioration can be analysed as follows:

- Increase in Creditors and Accruals: €166m
- Decrease in Trade Debtors and Prepayments: €14m
- Deterioration in Bank / Investments: €56m
- Change in Net Assets / Liabilities: €236m
A significant part of the increase in creditors and accruals is the increase in deferred income of €107m, including €120m in respect of development levy income invoiced but not due for more than one year. (See 7.1 below).

Manager’s response

“The year 2008 was a challenging year for Dublin City Council. The prevailing economic climate has attributed to a sharp reduction in a number of our balances. The net current assets figure was reduced, mainly due to a reduction in the City Council’s bank balance of €56m and an increase in creditors of €166m. The bank balance reflects an increased spend on the City’s capital programme as planned for in the capital programme 2008-2010 presented to the City Council in November 2007. The stepped increase in creditors is due to the inclusion for the first time in 2008 of deferred income for Development Contributions of €120m. Prior to 2008 income invoiced for Development Contributions but not due for more than one year was not included in Dublin City Council’s financial statements in line with the Department of Environment’s Accounting framework. This change in accounting practice by the inclusion of development contribution deferred income results in an increased value for deferred income for the year 2008. The current Development contributions debtor in the AFS 2008 is €27m. In relation to the deferred income of €120m, it will be apparent over time how much of this income will crystallise. The number of developments that proceed with planning permissions already granted will determine the amount owed to the Council which is directly linked to the revival of the property market.”

4.4 Other Balances

Included in other balances are project and non-project balances, all of which the council regards as funded, unrealised and realised tenant purchase annuities, development levies and other reserves and provisions for future liabilities. The net position on these accounts deteriorated by €77.2m during 2008

5. Capital Account

The Capital Account records income and expenditure in respect of the acquisition and provision of assets related to services provided by the Council. A breakdown of the Capital Account balance into the relevant Balance Sheet headings is shown in Note 12 to the Annual Financial Statement. Note 12 includes a summary of movements on the Capital Account for the year with further detail in Appendix 5 and 6. Loans and assistance to persons housing themselves are excluded from the Capital Account as these are accounted for in the Balance Sheet.

A summary of the transactions on the capital account, with comparative figures for 2007 is as follows:
The fall in the closing balance represents the continued investment in infrastructural assets and a fall in income for the year.

5.1 Capital Programme 2009 – 2011

A report on proposed capital projects for the period 2009 to 2011 was prepared under section 135 of the Local Government Act 2001.

5.2 Capital Projects

Major expenditure on capital projects was as follows:

<table>
<thead>
<tr>
<th>Project / Activity</th>
<th>€m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase/refurbishment of houses for letting</td>
<td>170</td>
</tr>
<tr>
<td>Affordable Housing</td>
<td>122</td>
</tr>
<tr>
<td>Local Authority Construction and Improvements</td>
<td>107</td>
</tr>
<tr>
<td>Ballymun Regeneration Ltd</td>
<td>105</td>
</tr>
<tr>
<td>Voluntary Housing Bodies</td>
<td>98</td>
</tr>
<tr>
<td>Dublin Bay Project</td>
<td>39</td>
</tr>
<tr>
<td>Macken Street Bridge</td>
<td>27</td>
</tr>
</tbody>
</table>

5.3 Dublin Port Tunnel

Cumulative expenditure to 31 December 2008 on this project was €766.8m, of which payments to the contractor amounted to €591.6m. The original budget for the project was €535m. Expenditure also includes the cost of (i) increased land and property acquisition costs and (ii) an extension to the project supervisors’ contract to cover additional works.

The contractor’s final account has recently been submitted and is currently being assessed by the council and the National Roads Authority (NRA), with a view to issuing their final report. This project is fully funded by the NRA.

5.4 Dublin Bay Project

Cumulative expenditure to 31 December 2008 of €470.5m included €320.7m on the new Treatment Works at Ringsend and €97.1m on the Sutton to Ringsend Submarine Pipeline.

Expenditure on the Treatment Works included €288.5m for contractor’s payments and €20.8m for consultancy.

Expenditure on the Submarine Pipeline included contractor’s payments of €84.6m and consultancy payments and legal costs of €10.1m. The contractor’s final account, which had a number of disputes referred to arbitration, has now been agreed and the contractor’s payments include the
final cost of the contract and their legal and arbitration costs.

While agreement has been reached with the contractor on the final accounts, approval from the Department of the Environment, Heritage and Local Government is still awaited on some of the amounts claimed to date.

5.5 **Ballymun Regeneration Ltd**

Expenditure on the Ballymun Regeneration project amounted to €105m during 2008, bringing the total cumulative project costs at 31 December 2008 to €745m. The current estimated completion costs are €1,099m of which the Department of the Environment, Heritage and Local Government is to fund €878m with the balance being funded from a mix of other government department grants and also from the council’s own internal capital receipts. I note that the Council has provided for a total spend of €203m (€66m in 2009) for this project in its Capital Programme 2009-11.

The project is being implemented through Ballymun Regeneration Limited (BRL), which manages the project on an agency basis. This company is limited by guarantee and does not have a share capital. Dublin City Council has three members on the Board of Directors. The transactions of the company are included in the capital account of the council. A firm of chartered accountants audited the company’s accounts for the year ended 31 December 2008, and I have relied on their audit report on the company for that year.

5.6 **Affordable Housing**

Total expenditure on affordable housing in 2008 was €121.7m and included expenditure on a number of schemes, including the purchase of housing units under Part V of the Planning and Development Act 2000, as amended by the Planning and Development Act 2002 as follows:

- **Prospect Hill** €22.1m
- **Balgriffin Park** €13.4m

The number of units on hand and available for sale is significant (529 units at the time of audit) particularly given the current economic conditions. I also note that the current balance on affordable housing bridging finance loans is €140m. Every effort should now be made to maximise housing unit sales while ensuring that the council receives the best available value for the properties sold.

**Manager’s response**

“The downturn in the housing market due to the prevailing economic climate has influenced the Affordable Housing Programme. Dublin City Council closely monitors changes in the property market and are liaising with the Department of the Environment, Heritage and Local Government to develop options to maximise usage of the local authority housing stock. A number of options have been discussed with the Department. These include leasing of properties under rental accommodation scheme, transfer of houses into the Social Housing Programme and a major Affordable Housing sales campaign.”
5.7 Macken Street (Samuel Beckett) Bridge

Construction on the Macken Street (Samuel Beckett) Bridge commenced in 2007 and the cumulative expenditure to 31 December 2008 amounted to €38.8m and of this the total charged by the main contractors amounted to €33.1m. The total budgeted costs of the scheme are €60m and is funded from a mix of Government funding, Dublin Docklands Development Authority, Development contributions and Borrowings. I note that the scheme is currently within budget and the bridge is scheduled to open in 2010.

6. Summary of Major Revenue Collections

The percentage yields from the main revenue collection accounts were as follows:

<table>
<thead>
<tr>
<th></th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rates</td>
<td>89%</td>
<td>89%</td>
</tr>
<tr>
<td>Housing Rents and Annuities</td>
<td>83%</td>
<td>85%</td>
</tr>
<tr>
<td>Housing Loans</td>
<td>90%</td>
<td>91%</td>
</tr>
<tr>
<td>Domestic Refuse</td>
<td>37%</td>
<td>32%</td>
</tr>
<tr>
<td>Commercial Water Charges</td>
<td>49%</td>
<td>51%</td>
</tr>
</tbody>
</table>

6.1 Domestic Refuse Charges

The collection percentage for domestic refuse charges, although still low, showed an increase over the 2007 performance due to the introduction of an improved debtor management system during the year.

6.2 Commercial Water Charges

The collection percentage remained low in 2008 and I am told that increased resources have been assigned to the follow up of arrears. Some progress has being made in dealing with contentious cases, which relate to some of the larger arrears.

Manager’s response

“The active pursuit and collection of all revenues due is of paramount importance to the Council. With increasing budgetary constraints and more demand on Dublin City Council to provide an enhanced quality of service, a number of measures were introduced to improve the collection of debtors. These included a new Debtor Management Policy, allocation of additional resources to debt collection and training in debtor management. The domestic refuse collection has improved by 5% in 2008. Also the collection of rates income performed strongly in the context of a weakening economic environment. This was due to the robust systems of management and monitoring of rates income during 2008. The Council remains committed to vigorous follow up and pursuit of all outstanding debts.

7. Specific Matters

A number of other specific matters, arising at audit, have been detailed in a management letter issued at the close of the audit. These matters included the following:
7.1 Development Contributions

In previous years, the main issue in this area was the lack of a proper accounting system. The new contributions module of APAS, although originally planned for implementation in 2008, went live in June 2009. For the period under audit, the system inadequacies referred to in previous years still applied and audit tests show that, although some data cleansing and site inspections had taken place, there were a number of duplicate accounts included in the long-term debtors balance, at the year-end. A number of recommendations have been made during the current audit.

Manager's response
“A considerable amount of Development Contribution data was re-examined by the Planning Department since the Auditor's Report on the 2007 Annual Financial Statements. During 2008 records were individually scrutinised and a significant number of records were eliminated from or amended in the database. Since January 2009 further analysis of development contributions debtors was undertaken to assess exactly what is currently due from each debtor. In this regard all identified sites have been inspected and the value of development contributions due to Dublin City Council based on construction has been established. In June 2009, a new bond and contributions module went live. This new system will comply with accounting requirements for development contributions and effectively monitor the collection of the development income.”

7.2 Procurement

The central procurement unit of the council have carried out an extensive review of expenditure in a number of departments; have identified opportunities for the improvement of procurement arrangements and have discussed these with the heads of departments. This is phase one of a comprehensive exercise that will cover all departments and all levels of expenditure and should improve procurement practices throughout the council.

In the course of the 2008 audit, a review of purchasing was carried out in order to examine compliance with procurement procedures and good practice. In general it was found that procurement procedures were followed for the larger (mainly capital contract) invoices. A small number of instances, where procedures required improvement, were found and these were referred to the responsible council departments for corrective action.

7.3 AFS Accounting and Control Issues

In the course of the audit a number of accounting and control issues were identified. Where error amounts were material, they have been corrected in the audited 2008 AFS. In other cases adjustments to the 2009 accounts have been agreed with management. Other issues have been discussed and, where further action is required, this has been highlighted and agreed with management.

Manager's response
“Dublin City Council places high importance on the compliance with the regulatory accounting framework of Local Government and continuously works to eliminate errors in the preparation and finalising of Annual Financial Statements. This is addressed by a periodic review of policies and
procedures with ongoing identification and closure of gaps in the control framework. Each year recommendations made as part of the statutory audit are implemented and monitored. This process is continuing for the Audit of the 2008 Financial Statements. All material amendments identified during audit were reflected in the final version of 2008 Annual Financial Statements.”

8. Governance

Corporate governance comprises the systems and procedures by which enterprises are directed and controlled. It is the responsibility of the Manager and the elected members to ensure that sound systems of financial management and internal control are in place. The council meets its responsibilities as follows:

8.1 Risk Management

The council established the Risk Management Unit in 2007 to facilitate the rollout of risk management. In 2008 the Corporate Risk Register was reviewed and updated and Departmental Risk Registers were completed. A Corporate Risk Management Policy and a User Guide were issued and were supported by training for staff. A steering group has also been established to monitor and review the project rollout.

The development of Business Unit Risk registers commenced in 2009 and a number of departments have completed the process. This will facilitate and support the strengthening and embedding of the process within the council. It is hoped to complete these registers by 2010.

8.2 Internal Audit

The main activities of Internal Audit in 2008 were as follows:

- Implementation of the Annual Plan 2008;
- Audit Committee work;
- Preparation of Annual Plan for 2009; and
- Implementation of audit management software.

A total of nine assignments were completed as part of the 2008 audit plan, including a review of the implementation of recommendations made in 2008 and previous years’ reports. This review showed that 91% of 2008 recommendations and 98% of 2004 – 2007 recommendations were implemented. This review is part of an ongoing follow-up exercise.

The 2009 Annual Plan was prepared having taken account of a number of factors, including senior management input, risk registers, past experience, resources available and local government audit findings. Internal audit operated during 2008 with a staff of 9 (nine) full-time equivalents. In accordance with good practice, the internal audit unit should report directly to the Manager and the Audit Committee. This function is currently part of the finance department.

8.3 Audit Committee

The council established an audit committee in September 2008, in accordance with the Local Government (Business Improvement Districts) Act 2006. Three council members and four external members make up the committee, which has
had a number of meetings since it was set up. The committee is making a significant contribution to corporate governance arrangements.

Manager's response
“I acknowledge your comments around governance arrangements. In this regard the positioning of Internal Audit has been reviewed and I am satisfied of their independence in the current arrangement. The unit carries out its work freely and in an objective manner.”

9. Acknowledgement

I wish to record my appreciation for the courtesy and co-operation extended to the audit team by the management and staff of the council.

Richard Murphy
Principal Local Government Auditor
23 September 2009