

Annual Governance Report

London Borough of Tower Hamlets Pension Fund

Audit 2009/10

September 2010

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Status of our reports

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

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

Ladies and Gentlemen

2009/10 Annual Governance Report

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

I discussed and agreed a draft of the report with the Corporate Director of Resources and Service Head, Corporate Finance on 09 September 2010 and updated it as issues have been resolved.

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

It asks you to:

- consider the matters raised in the report before approving the financial statements (pages 6 to 8);
- approve the letter of representation on behalf of the Council before I issue my opinion and conclusion (Appendix 2);
- agree to adjust the errors in the financial statements I have identified, which management has declined to amend or set out the reasons for not amending the errors (Appendix 3); and,
- agree your response to the proposed action plan (Appendix 4).

Yours faithfully

Jon Hayes
District Auditor

September 2010

Key messages

This report summarises the findings from the 2009/10 audit which is in progress. It includes the messages arising from my audit of your financial statements.

Financial statements	Results	Page
Unqualified audit opinion	Yes	6
Adequate internal control environment	No	6

Financial statements

- 1 Subject to satisfactory clearance of outstanding matters, I plan to issue an audit report including an unqualified opinion on the financial statements.
-

Audit fees

- 2 My audit is still in progress and I will review the audit fee upon completion. It should be noted that I have encountered a number of delays in receiving appropriate responses to my audit queries, which has delayed the audit process.
-

Independence

- 3 I can confirm that the audit has been carried out in accordance with the Audit Commission's policies on integrity, objectivity and independence.

Next steps

This report identifies the key messages that you should consider before I issue my opinion on the pension fund's accounts, which forms part of my report on the Council's financial statements. It includes only matters of governance interest that have come to my attention in performing my audit. My audit is not designed to identify all matters that might be relevant to you.

4 I ask the Audit and Pensions Committee:

- consider the matters raised in the report before approving the financial statements (pages 6 to 8);
- approve the letter of representation on behalf of the Council before I issue my opinion and conclusion (Appendix 2);
- agree to adjust the errors in the financial statements I have identified, which management has declined to amend or set out the reasons for not amending the errors (Appendix 3); and,
- agree your response to the proposed action plan (Appendix 4).

Financial statements

The Pension Fund's accounts are important means by which the Fund accounts for its stewardship of public funds. The Council has a final responsibility for these statements. It is important that you consider my findings before you adopt the financial statements and the annual governance statement.

Opinion on the financial statements

- 5 Subject to the satisfactory clearance of outstanding matters, I plan to issue an audit report including an unqualified opinion on the financial statements. Appendix 1 contains a copy of my draft audit report. Work remains outstanding in a number of areas as I am waiting for responses to audit queries.
- 6 Should any issues arise during the completion of this work that professional standards require me to report to those charged with governance, I will discuss them with the Corporate Director of Resources and the Service Head, Corporate Finance and, thereafter, with the Chairman of the Audit Committee.

Errors in the financial statements

- 7 Two material investments were incorrectly classified in the Fund account:
 - A £132.6m investment in a unitised equity fund was classified as an equity investment in the draft Fund Account. This investment should be disclosed under managed and unitised funds.
 - A £73.5m investment in unitised property funds was classified as an investment in property. This investment should be disclosed under managed and unitised funds.
- 8 As a result of these errors the Fund Account did not initially reflect the type of investments the pension fund holds. Management have agreed to adjust the accounts for these items.
- 9 My testing of employee contributions found that the wrong contribution rate had been applied due to an incorrect manual amendment to the employee's record. Whilst the error value was small, officers have been unable to demonstrate that the error was isolated. I have therefore extrapolated this error and consider that employee contributions may be overstated by as much as £88k.
- 10 Testing of a sample of debtors found that one was incorrectly included in the accounts because the monies had been received by the balance sheet date. The extrapolated value of the error is £55k and the impact of this is that debtors may be overstated by this amount.
- 11 Because the extrapolated values are estimates, no amendment has been made to the accounts for these matters.

Financial statements

Recommendation

R1 Undertake a detailed quality review of the 2010/11 financial statements to identify any material errors.

Important weaknesses in internal control

12 I have not identified any weakness in the design or operation of an internal control that might result in a material error in your financial statements of which you are not aware. However, I have found the following weaknesses in the operation of controls:

- My testing of a sample of 20 journals found that in one case the journal processed was incorrect and this was not identified by the reviewing officer. This was subsequently identified by the Council and did not give rise to an error. However this indicates that there is the potential for incorrect journals to be posted;
- My testing of the cash system identified a four month period during which the main bank reconciliation was completed but not reviewed. This did not result in an error but does increase the risk of one occurring;
- My testing of the payroll system found that the incorrect pension deduction rate had been applied to one of the employees selected. This was due to a manual amendment which was made without authorisation. This resulted in incorrect deductions from an employee's salary; and,
- One key system control is the review of reconciliations by a senior officer. I have been unable to place reliance on this control in a number of systems, as the senior officer review is not documented. This includes a lack of evidenced review of reconciliations in the accounts receivable system.

13 Due to the control weaknesses identified I have had to conduct additional audit testing.

Recommendation

R2 Fully review journals prior to authorisation for processing.

R3 Implement change controls to ensure that amendments to standing data on the payroll system are subject to evidenced review.

R4 Ensure that the review of reconciliations by senior officers is evidenced and that the evidence is retained.

Letter of representation

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

15 I am seeking one letter of representation from the Council for my audit of the Council's accounts and the Pension Fund accounts. This includes specific representation on the unadjusted misstatements detailed in Appendix 3.

Key areas of judgement and audit risk

16 In planning my audit I identified specific risks and areas of judgement that I have considered as part of my audit.

Table 1 Key areas of judgement and audit risk

Issue or risk	Finding
<p>The 2008/09 Pension Fund accounts did not comply with the SORP.</p> <p>In particular:</p> <ul style="list-style-type: none"> • there was no reconciliation between the opening and closing value of investments; • the level of funding and commentary on the deficit was not disclosed; and • management expenses were not analysed. 	<p>The 2009/10 draft financial statements included a reconciliation between the opening and closing value of investments, a commentary on the deficit and a note on management expenses. My testing on these disclosures is in progress.</p>
<p>In previous years the Pension Fund has not had a separate bank account from the Council. We have recommended that holding funds in a dedicated account would improve transparency and governance. Following new Pension Fund Regulations coming into force on 1 January 2010, this will be a requirement from 1 April 2011.</p>	<p>Whilst a separate bank account has been established for the pension fund, this account is not yet operational and the opening balance has not been transferred to the account.</p>
<p>Quality Assurance of the 2008/09 financial statements contained significant errors which could have been identified by a robust quality assurance process.</p>	<p>I have not identified a significant number of errors in the pension fund, however my testing is still in progress.</p>
<p>Our interim work indicated the need for substantive testing in areas where we would normally seek to place reliance on internal controls.</p>	<p>My substantive testing is in progress. I have experienced some delays in getting evidence to support the samples selected.</p>

Other matters

17 The draft financial statements submitted for audit were not approved within the required timetable because the 29 June Audit Committee was not quorate. In accordance with the Accounts and Audit Regulations 2006, the draft financial statements were approved by the Council on 14 July 2010.

18 Nine Councillors, six of whom are no longer Councillors, failed to return signed related party declarations. Disclosures were made in the accounts in relation to these Councillors, however this weakness undermines the completeness of the disclosure in the financial statements.

Recommendation
<p>R5 Approve the financial statements in line with the published timetable.</p>
<p>R6 Obtain signed related party transaction declarations for all Councillors.</p>

Glossary

Statement of internal control

- 19** Governance is about how local government bodies ensure that they are doing the right things, in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner.
- 20** It comprises the systems and processes, and cultures and values, by which local government bodies are directed and controlled and through which they account to, engage with and, where appropriate, lead their communities.
- 21** The statement of internal control is a public report by a local government body on the extent to which it complies with its own local governance code, including how it has monitored the effectiveness of its governance arrangements in the year, and on any planned changes in the coming period.
-

Audit closure certificate

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

Audit opinion

- 23** On completion of the audit of the accounts, auditors must give their opinion on the financial statements, including:
- whether they give a true and fair view of the financial position of the audited body and its spending and income for the year in question; and
 - whether they have been prepared properly, following the relevant accounting rules.
-

Qualified

- 24** The auditor has some reservations or concerns.
-

Unqualified

- 25** The auditor does not have any reservations.
-

Appendix 1 – Independent auditor’s report to Members of the London Borough of Tower Hamlets

Opinion on the Authority and Group accounting statements

I have audited the Authority and Group accounting statements and related notes of the London Borough of Tower Hamlets for the year ended 31 March 2010 under the Audit Commission Act 1998. The Authority and Group accounting statements comprise the Authority and Group Income and Expenditure Account, the Authority Statement of the Movement on the General Fund Balance, the Authority and Group Balance Sheet, the Authority and Group Statement of Total Recognised Gains and Losses, the Authority and Group Cash Flow Statement, the Housing Revenue Account, the Statement of Movement on the Housing Revenue Account the Collection Fund and the related notes. The Authority and Group accounting statements have been prepared under the accounting policies set out in the Statement of Accounting Policies.

This report is made solely to the Members of the London Borough of Tower Hamlets in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 49 of the Statement of Responsibilities of Auditors and of Audited Bodies published by the Audit Commission in April 2008.

Respective responsibilities of the Corporate Director of Resources and auditor

The Corporate Director of Resources' responsibilities for preparing the accounting statements in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice are set out in the Statement of Responsibilities for the Statement of Accounts.

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

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

- the financial position of the Authority and its income and expenditure for the year; and

Appendix 1 – Independent auditor’s report to Members of the London Borough of Tower Hamlets

- the financial position of the Group and its income and expenditure for the year.

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

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

Basis of audit opinion

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

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

Opinion

In my opinion:

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

Appendix 1 – Independent auditor’s report to Members of the London Borough of Tower Hamlets

Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice, of the financial position of the Group as at 31 March 2010 and its income and expenditure for the year then ended.

Opinion on the pension fund accounting statements

I have audited the pension fund accounting statements for the year ended 31 March 2010 under the Audit Commission Act 1998. The pension fund accounting statements comprise the Fund Account, the Net Assets Statement and the related notes. The pension fund accounting statements have been prepared under the accounting policies set out in the Statement of Accounting Policies.

This report is made solely to the members of the London Borough of Tower Hamlets in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 49 of the Statement of Responsibilities of Auditors and of Audited Bodies published by the Audit Commission in April 2008.

Respective responsibilities of the Corporate Director of Resources and auditor

The Corporate Director of Resources' responsibilities for preparing the pension fund accounting statements, in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice are set out in the Statement of Responsibilities for the Statement of Accounts.

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

I report to you my opinion as to whether the pension fund accounting statements give a true and fair view, in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice, of the financial transactions of the pension fund during the year and the amount and disposition of the fund's assets and liabilities, other than liabilities to pay pensions and other benefits after the end of the scheme year.

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

Basis of audit opinion

I conducted my audit in accordance with the Audit Commission Act 1998, the Code of Audit Practice issued by the Audit Commission and International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the pension fund accounts and related notes. It also includes an assessment of the

Appendix 1 – Independent auditor’s report to Members of the London Borough of Tower Hamlets

significant estimates and judgments made by the Authority in the preparation of the pension fund accounting statements and related notes, and of whether the accounting policies are appropriate to the Authority’s circumstances, consistently applied and adequately disclosed.

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

Opinion

In my opinion the pension fund accounting statements and related notes give a true and fair view, in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice, of the financial transactions of the Pension Fund during the year ended 31 March 2010, and the amount and disposition of the fund’s assets and liabilities as at 31 March 2010, other than liabilities to pay pensions and other benefits after the end of the scheme year.

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

Authority’s Responsibilities

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

Auditor’s Responsibilities

I am required by the Audit Commission Act 1998 to be satisfied that proper arrangements have been made by the Authority for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the Audit Commission requires me to report to you my conclusion in relation to proper arrangements, having regard to the criteria for principal local authorities specified by the Audit Commission and published in May 2008 and updated in October 2009. I report if significant matters have come to my attention which prevent me from concluding that the Authority has made such proper arrangements. I am not required to consider, nor have I considered, whether all aspects of the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

Conclusion

I have undertaken my audit in accordance with the Code of Audit Practice and having regard to the criteria for principal local authorities specified by the Audit Commission and published in May 2008 and updated in October 2009, and the supporting guidance, I am satisfied that, in all significant respects, the London Borough of Tower

**Appendix 1 – Independent auditor’s report to Members of the London Borough
of Tower Hamlets**

Hamlets made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2010.

Certificate

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

Jon Hayes

District Auditor

1st Floor Millbank Tower, Millbank, London, SW1P 4HQ

[Date]

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Appendix 2 – Draft letter of representation

Jon Hayes

District Auditor

Audit Commission

1st Floor, Millbank Tower, Millbank, London, SW1P 4HQ

XX September 2010

London Borough of Tower Hamlets - Audit for the year ended 31 March 2010

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other officers of the London Borough of Tower Hamlets, the following representations given to you in connection with your audit of the Council's financial statements for the year ended 31 March 2010. All representations cover the Council's Accounts, Group Accounts and Pension Fund Accounts included within the financial statements.

Compliance with the statutory authorities

I acknowledge my responsibility under the relevant statutory authorities for preparing the financial statements in accordance with the Code of Practice for Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice which give a true and fair view of the financial position and financial performance of the Council and for making accurate representations to you.

Uncorrected misstatements

I confirm that I believe that the effects of the uncorrected financial statements are not material to the financial statements, either individually or in aggregate. These misstatements have been discussed with those charged with governance within the Audit Committee and the reasons for not correcting these items are as follows;

- explanation for newly identified assets not included in the balance sheet
- explanation for the treatment of finance leases as operating leases
- explanation for the treatment of the guarantee of the ALMO's pension liability relating to post transfer service
- explanation for the overstated employee contributions in the pension fund
- explanation for the overstated debtors in the pension fund

Supporting records

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the Council have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all Council meetings, have been made available to you.

Irregularities

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

There have been no:

- irregularities involving management or employees who have significant roles in the system of internal accounting control;
- irregularities involving other employees that could have a material effect on the financial statements; or
- communications from regulatory agencies concerning non-compliance with, or deficiencies on, financial reporting practices which could have a material effect on the financial statements.
- I also confirm that I have disclosed:
 - my knowledge of fraud, or suspected fraud, involving either management, employees who have significant roles in internal control or others where fraud could have a material effect on the financial statements; and
 - my knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

Law, regulations, contractual arrangements and codes of practice

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

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

Fair Values

I confirm the reasonableness of the significant assumptions within the financial statements.

Assets

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

Appendix 2 – Draft letter of representation

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

Compensating arrangements

There are no formal or informal compensating balancing arrangements with any of our cash and investment accounts. Except as disclosed in notes 31 and 32 to the financial statements we have no other lines of credit arrangements.

Contingent liabilities

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

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

Related party transactions

I confirm the completeness of the information disclosed regarding the identification of related parties.

The identity of, and balances and transactions with, related parties have been properly recorded and where appropriate, adequately disclosed in the financial statements

Post balance sheet events

Since the date of approval of the financial statements by the Council, no additional significant post balance sheet events have occurred, other than the disclosure relating to pension liabilities, which would require additional adjustment or disclosure in the financial statements other than those items already disclosed.

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

Specific representations

I have considered the Council's long-term contracts in line with IFRIC 12 and other relevant financial reporting standards and confirm that, other than those already disclosed in the accounts, these are not considered to include leases, service concession arrangements or any embedded derivatives that would require separation from the host contract.

Signed on behalf of the London Borough of Tower Hamlets.

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

Signed

Name

Position

Date

DRAFT

Appendix 3 – Unadjusted misstatements in the accounts

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

Table 2

Description of error	Accounts affected	Value of error £ '000
The wrong contribution rate had been applied due to an incorrect manual amendment to the employee's record. I have extrapolated this error and consider that employee contributions may be overstated.	Fund account - employee contributions - creditors	88
Debtors are overstated in the accounts because the monies had been received by the balance sheet date.	Fund Account: - debtors	55

Appendix 4 – Action Plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
6	R1 Undertake a detailed quality review of the 2010/11 financial statements to identify any material errors.	3	Chief Accountant	Yes	2010/11 closedown timetable will build in additional review time for review in June.	June 2011
7	R2 Fully review journals prior to authorisation for processing.	3	All journal processing officers / Systems Team	Yes	Reminder to review journals before processing. Note that incorrect journal identified for £113.48 was corrected by officers which demonstrate that a review was conducted.	Oct 2010
7	R3 Implement change controls to ensure that amendments to standing data on the payroll system are subject to evidenced review.	3	Payroll Manager	Yes	Following identification of the pension deduction error, monthly reports are produced from the payroll system to confirm pension deductions are correct. The officer who made the erroneous change to the system has been identified and admonished. The value of the error would have amounted to £90 over a full year. As changes to pension deduction rates seldom occur, the financial risk of further changes is low.	In place
7	R4 Ensure that the review of reconciliations by senior officers is evidenced and that the evidence is retained.	3	Relevant Senior Managers / Chief Accountant	Yes	Managers responsible for overseeing reconciliations will be required to evidence review of reconciliations.	Oct 2010
8	R5 Approve the financial statements in line with the published timetable.	3	Audit Committee	Yes	Audit Committee to approve draft accounts by end of June.	June 2011
8	R6 Obtain signed related party transaction	2	Members /	Yes	Member Services will remind Members to	March

Appendix 4 – Action Plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
	declarations for all Councillors.		Member Services		submit declarations	2011

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