

Correspondence log - Mazars Audit

Date	Ref No	From	To	Subject
13.8.13	101			<p>PSG Minutes</p> <p>The Mayor has asked for an audit to be carried out looking very specifically at how service charges are calculated. The Audit will look at whether the service charge reconciliation process is in line with the Landlord and Tenant Act, and whether THH are in a position to provide invoices at the point at which the bills are raised. It will clarify the way service charges are apportioned and ensure that there is clarity and transparency associated with actuals on service charges.</p>
3.9.13	102			<p>PSG Minutes</p> <p>JC & JK worked with Ellie Kuper Thomas and Cllr Khan on the terms for the audit, The paper distributed prior to the meeting shows tasks for the Terms of Reference – the actual Terms of Reference will be more detailed.</p>
1.10.13	103	CT	All PLG leaseholders	Attaching the draft scope/terms of reference for the Mayor's Audit, requesting comments by Tuesday 8th
7.10.13	103	JB	CT, All PLG leaseholders	<p>Providing comments on the draft scope/terms of reference for the Mayor's audit:</p> <p>Attaching an amended version to incorporate the main points</p>
7.10.13	103	JB	CT	Attaching an amended version of the draft scope/terms of reference to incorporate the points above. Reminding that it had been accepted at PSG that there should be an opportunity for dialogue about the issues before the deadline
17.10.13	104			<p>Attaching comment on Terms of Reference</p> <p>Sadly the documents were not sent out until the 04th making it impossible for me to respond within the deadline - my apologies for the delay.</p> <p>Querying Who is the lead officer, what role will leaseholders play in this regard? This document make very little mention of the role of leaseholders.</p> <p>There is no mention of time-lines, when do we hope to start, how long are we allowing for the audit? Would be grateful if you could outline how you plan to reconcile all views into a single working document.</p> <p>Can you please confirm the process/timelines for the appointment for the auditor</p>

12.11.13	105			<p>PSG Minutes</p> <p>JB doesn't think there has been any leaseholder input to the audit at all apart from the draft Terms of Reference Comments were sent which weren't acknowledged and no feedback was given, Cllr Khan explained that the Audit is a purely financial audit with a very clinical approach. The key concern is that the service charge methodology is lease compliant.</p> <p>AC and JB's comments have been discussed with JO. New Terms of Reference were sent out and documentation has been progressed with Procurement.</p>
15.11.13	103	JK	JB	<p>Attaching the TORs for the Mayor's Audit which have been signed off by Jackie in consultation with the Lead Member.</p> <p>Procurement of the auditors for the project will be conducted by officers, Leaseholder comments/suggestions have been incorporated into the TORs.</p>
4.2.14	106			<p>PSG minutes</p> <p>Updating on procurement</p>
1.4.14	107			<p>PSG Minutes</p> <p>Discussion around Scope/Remit of audit</p>
9.5.14	108	JK	All PLG leaseholders	<p>Mazars have now been commissioned to carry out the second audit which is focused on the lease compliance, reasonableness, calculation accuracy and value for money of the current service charge methodology and will review the 2011-12 and 2012-13 service charges, and the changes in methodology.</p> <p>Asking leaseholders to highlight any areas of particular concern in writing by 26th May 2014 so that they can be passed to the auditors for inclusion in their examination. All PSG papers will be provided to the auditors.</p>
9.5.14	108	AC	JK	<p>Requesting a copy of the Terms of Engagement. What are the agreed timelines/outlines in terms of gathering information, follow-up dialogue, final output?</p> <p>Have concerns about what information THH intends to submit to the auditors, Cllr Khan agreed that leaseholders should be given sufficient opportunity to both review this information and comment on it. Unclear exactly how it is going to be managed and when and how leaseholders will have opportunities to communicate with the auditors. Asking what was the outcome of the discussion between JC and auditors on this issue?</p> <p>Requesting more time to collate observations of leaseholders</p>
14.5.14	108	JK	All PLG leaseholders	<p>Attaching PSG papers sent to the auditors plus the terms of engagement.</p> <p>Again asking leaseholders to highlight any areas of particular concern, will share documentation which has been sent to the Auditor to inform the audit.</p> <p>THH have provided so far an inspection file for 2012-13 to the Auditors, I have this information on a memory stick and will send it to you shortly.</p>

				A formal report for management response is expected on 27/06/14, and PSG leasehold representatives will comment on the final report.
16.5.14	109	JO	AC	<p>Replying to points made in AC's e-mail of 9.5.14</p> <p>Audit will be different to the B&S follow-up review, very much planned to be financial audit, reviewing way in which leaseholders are charged for services. Outlining the areas which she expects Auditors to cover. Detailing what info has so far been given to auditors. Not possible to e-mail inspection files due to size of files and ICT security, offering solutions for leaseholders to view files at THH offices.</p>
16.5.14	108	JB	JK	<p>Commenting on what has been communicated, and requesting that the different points are discussed in the first of the Progress meetings with the client scheduled for today</p> <p>Deadline of Monday 26th May 2014 for submissions from leaseholders, of any areas of concern is a Bank Holiday, Asking for confirmation of when the actual deadline will be, and also whether it will be by a particular time on the relevant date (e.g. by 5pm or another time).</p> <p>Querying level of engagement given to leaseholders in comparison with other stakeholders</p> <p>Agreeing with Allison's points about the 2 week period as being unreasonably short for leaseholders who do not have any of the resources of either THH or LBTH, requesting that the period for leaseholder submissions is extended by a further week, and that the last "closure" progress meeting with the Client is put back to 18/06 to allow proper consideration of what we have submitted.</p> <p>Querying whether PSG info given to auditors was complete, and whether the benchmarking report provided to Mazars is the most recent version</p> <p>Asking that leaseholders are informed of response to these points and outcome of deliberations at progress meeting</p>
20.5.14	108	JK	JB	Attaching Jackie's email of 16.5.14 to Allison, which goes a long way in addressing the issues you have raised in your email.
21.5.14	108	JB	JK	<p>Disagreeing that JO's e-mail addresses the issues raised. Again requesting confirmation of deadline/time for submissions. Also requesting one weeks extension and that closure meeting put back by one week accordingly. Still querying which papers were given to Mazars. Stating that the audit is more than financial audit, as stated by Jackie, asserts that the scope is much wider than that, and querying level of leaseholder involvement</p> <p>Requesting response today.</p>
21.5.14	108	JK	JB	<p>Agreeing to extend the deadline for submission of your contributions by a week to 02/06/2014 at 16:00</p> <p>The closure meeting has been extended for a week to 18/06/2014 to allow the Auditors ample time to consider contributions from leaseholders.</p>

				Attaching additional PSG information and correspondences from Allison and yourself that was sent to the Auditors.
2.6.14	108	JB	JK	Please find attached my initial submission/contribution to the Auditors, in line with the deadline indicated. Please confirm that it has been received and forwarded to them
2.6.14	108	JK	JB	Confirming that the documents "Initial submission" and "Scharges_Management have been passed to the auditors
26.6.14	110	AC	Cllr Khan - Formal Complaint	I'm contacting you with my continued concerns regarding the Mazars Audit. The Audit is not achieving what it was set up to do, inspection files do not contain info to allow auditors to verify costs Concerns re way audit is being managed, LBTH not able to adopt impartial role. PSG minutes do not accurately record meeting discussions Full disclosure of documentation has been declined on data protection grounds Requesting proceedings are postponed and a meeting is scheduled to address leaseholders concerns
27.6.14	111	AC	JC	I'm sure you are aware that I recently submitted a formal complaint to Cllr Khan regarding this audit. Having viewed the inspection files I fail to see how this audit can meet the agreed PSG objectives. Querying info available to Mazars in the inspection files. Assuming Mazars have been given additional access, then in the interest of the full disclosure agreed by Cllr Khan, I too require access to this additional information.
8.10.14	110	AC	Cllr Khan	Requesting confirmation which internal external audit THH have referred to in her LVT case and requesting access to these audit findings. Assuming that they are not referring to Mazars audit Requesting confirmation that Mazars audit has not been allowed to continue until all concerns had been formally addressed
8.10.14	110	JB	Cllr Khan, JC, JK, CT	Requesting an update of the situation and explanation of : – How the audit was allowed to proceed and, apparently complete, when the Terms of Reference were clearly not followed? – Why, despite all the verbal commitments at PSG about 'leaseholder involvement', none has been allowed that I am aware of apart from an invitation a few months ago to submit an initial submission?
9.10.14	110	AC	All	Requesting urgent response to JB's e-mail of 8.10.14 and to her complaint of 26.6,14. Concerns have been ignored, request for access to accounts have been ignored and has made no input into this review
17.12.14	112	JB	JK	Following up questions raised verbally re present status of Audit report, in particular issue of leaseholder input
23.12.14	112	JK	JB	Responding to individual point made in JB's e-mail of 17.12.14

JB = John Bloxam (leaseholder)

JC = John Coker (Strategic Housing Manager)

AC = Allison Charles (leaseholder)

JK = John Kiwanuka (Housing Partnerships manager)

AD = Anthony Duggan (leaseholder)

CT = Carol Tubb (Housing Management Contracts Officer)

SB= Sheila Beeton (leaseholder)

