



## Meeting Agenda

**Audit Committee  
Town Hall, St Annes  
Thursday 27 January 2011, 7:00p.m.**

**The main doors to the Town Hall will be open to the public at 6:45pm**  
The maximum capacity for this meeting room is 60 persons –  
once this limit is reached no other person can be admitted.

# AUDIT COMMITTEE

## MEMBERSHIP

CHAIRMAN - Councillor John Singleton  
VICE-CHAIRMAN – Councillor Linda Nulty

### **Councillors**

Ben Aitken	Paul Rigby
Christine Akeroyd	Janine Owen
Louis Rigby	Elizabeth Oades
Keith Hyde	

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## **Our Vision**

*Fylde Borough Council will work with partners to provide and maintain a welcoming, inclusive place with flourishing communities.*

## **Our Corporate Objectives**

- To Promote the Enhancement of the Natural & Built Environment
  - To Promote Cohesive Communities
  - To Promote a Thriving Economy
- To meet the Expectations of our Customers

## **The Principles we will adopt in delivering our objectives are:**

- To ensure our services provide value for money
- To work in partnership and develop joint working



## A G E N D A

### PART I - MATTERS DELEGATED TO COMMITTEE

ITEM	PAGE
1. <b>DECLARATIONS OF INTEREST:</b> <i>If a member requires advice on Declarations of Interest he/she is advised to contact the Monitoring Officer in advance of the meeting. (For the assistance of Members an extract from the Councils Code of Conduct is attached).</i>	4
2. <b>CONFIRMATION OF MINUTES:</b> <i>To confirm as a correct record the minutes of the Audit Committee held on 8 December 2010. As attached at the end of the agenda.</i>	4
3. <b>SUBSTITUTE MEMBERS:</b> <i>Details of any substitute members notified in accordance with council procedure rule 25.3</i>	4
4. <b>STRATEGIC RISK 2010-2011</b>	7 – 10
5. <b>INTERNAL AUDIT INTERIM REPORT 2010-2011</b>	11 – 19
6. <b>CORPORATE GOVERNANCE IMPROVEMENT PLAN 2010/11</b>	20 – 24
7. <b>INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) PROJECT PROGRESS UPDATE</b>	25 - 30

**Personal interests**

8.—(1) You have a personal interest in any business of your authority where either—

(a) it relates to or is likely to affect—

- (i) any body of which you are a member or in a position of general control or management and to which you are appointed or nominated by your authority;
- (ii) any body—
  - (aa) exercising functions of a public nature;
  - (bb) directed to charitable purposes; or
  - (cc) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union),

of which you are a member or in a position of general control or management;

- (i) any employment or business carried on by you;
  - (ii) any person or body who employs or has appointed you;
  - (iii) any person or body, other than a relevant authority, who has made a payment to you in respect of your election or any expenses incurred by you in carrying out your duties;
  - (iv) any person or body who has a place of business or land in your authority's area, and in whom you have a beneficial interest in a class of securities of that person or body that exceeds the nominal value of £25,000 or one hundredth of the total issued share capital (whichever is the lower);
  - (v) any contract for goods, services or works made between your authority and you or a firm in which you are a partner, a company of which you are a remunerated director, or a person or body of the description specified in paragraph (vi);
  - (vi) the interests of any person from whom you have received a gift or hospitality with an estimated value of at least £25;
  - (vii) any land in your authority's area in which you have a beneficial interest;
  - (viii) any land where the landlord is your authority and you are, or a firm in which you are a partner, a company of which you are a remunerated director, or a person or body of the description specified in paragraph (vi) is, the tenant;
  - (ix) any land in the authority's area for which you have a licence (alone or jointly with others) to occupy for 28 days or longer; or
- (b) a decision in relation to that business might reasonably be regarded as affecting your well-being or financial position or the well-being or financial position of a relevant person to a greater extent than the majority of other council tax payers, ratepayers or inhabitants of the ward, as the case may be, affected by the decision;

(2) In sub-paragraph (1)(b), a relevant person is—

- (a) a member of your family or any person with whom you have a close association; or
- (b) any person or body who employs or has appointed such persons, any firm in which they are a partner, or any company of which they are directors;
- (c) any person or body in whom such persons have a beneficial interest in a class of securities exceeding the nominal value of £25,000; or
- (d) any body of a type described in sub-paragraph (1)(a)(i) or (ii).

**Disclosure of personal interests**

- 9.—(1) Subject to sub-paragraphs (2) to (7), where you have a personal interest in any business of your authority and you attend a meeting of your authority at which the business is considered, you must disclose to that meeting the existence and nature of that interest at the commencement of that consideration, or when the interest becomes apparent.
- (2) Where you have a personal interest in any business of your authority which relates to or is likely to affect a person described in paragraph 8(1)(a)(i) or 8(1)(a)(ii)(aa), you need only disclose to the meeting the existence and nature of that interest when you address the meeting on that business.
  - (3) Where you have a personal interest in any business of the authority of the type mentioned in paragraph 8(1)(a)(viii), you need not disclose the nature or existence of that interest to the meeting if the interest was registered more than three years before the date of the meeting.
  - (4) Sub-paragraph (1) only applies where you are aware or ought reasonably to be aware of the existence of the personal interest.

- (5) Where you have a personal interest but, by virtue of paragraph 14, sensitive information relating to it is not registered in your authority's register of members' interests, you must indicate to the meeting that you have a personal interest, but need not disclose the sensitive information to the meeting.
- (6) Subject to paragraph 12(1)(b), where you have a personal interest in any business of your authority and you have made an executive decision in relation to that business, you must ensure that any written statement of that decision records the existence and nature of that interest.
- (7) In this paragraph, "executive decision" is to be construed in accordance with any regulations made by the Secretary of State under section 22 of the Local Government Act 2000(d).

**Prejudicial interest generally**

- 10.—**(1) Subject to sub-paragraph (2), where you have a personal interest in any business of your authority you also have a prejudicial interest in that business where the interest is one which a member of the public with knowledge of the relevant facts would reasonably regard as so significant that it is likely to prejudice your judgement of the public interest.
- (2) You do not have a prejudicial interest in any business of the authority where that business—
- (a) does not affect your financial position or the financial position of a person or body described in paragraph 8;
  - (b) does not relate to the determining of any approval, consent, licence, permission or registration in relation to you or any person or body described in paragraph 8; or
  - (c) relates to the functions of your authority in respect of—
    - (i) housing, where you are a tenant of your authority provided that those functions do not relate particularly to your tenancy or lease;
    - (ii) school meals or school transport and travelling expenses, where you are a parent or guardian of a child in full time education, or are a parent governor of a school, unless it relates particularly to the school which the child attends;
    - (iii) statutory sick pay under Part XI of the Social Security Contributions and Benefits Act 1992, where you are in receipt of, or are entitled to the receipt of, such pay;
    - (iv) an allowance, payment or indemnity given to members;
    - (v) any ceremonial honour given to members; and
    - (vi) setting council tax or a precept under the Local Government Finance Act 1992.

**Prejudicial interests arising in relation to overview and scrutiny committees**

- 11.—** You also have a prejudicial interest in any business before an overview and scrutiny committee of your authority (or of a sub-committee of such a committee) where—
- (a) that business relates to a decision made (whether implemented or not) or action taken by your authority's executive or another of your authority's committees, sub-committees, joint committees or joint sub-committees; and
  - (b) at the time the decision was made or action was taken, you were a member of the executive, committee, sub-committee, joint committee or joint sub-committee mentioned in paragraph (a) and you were present when that decision was made or action was taken.

**Effect of prejudicial interests on participation**

- 12.—**(1) Subject to sub-paragraph (2), where you have a prejudicial interest in any business of your authority—
- (a) you must withdraw from the room or chamber where a meeting considering the business is being held—
    - (i) in a case where sub-paragraph (2) applies, immediately after making representations, answering questions or giving evidence;
    - (ii) in any other case, whenever it becomes apparent that the business is being considered at that meeting;
 unless you have obtained a dispensation from your authority's standards committee;
  - (b) you must not exercise executive functions in relation to that business; and
  - (c) you must not seek improperly to influence a decision about that business.
- (2) Where you have a prejudicial interest in any business of your authority, you may attend a meeting (including a meeting of the overview and scrutiny committee of your authority or of a sub-committee of such a committee) but only for the purpose of making representations, answering questions or giving evidence relating to the business, provided that the public are also allowed to attend the meeting for the same purpose, whether under a statutory right or otherwise.

# REPORT



REPORT OF	MEETING	DATE	ITEM NO
GOVERNANCE & PARTNERSHIPS DIRECTORATE	AUDIT COMMITTEE	27 JANUARY 2011	4

## STRATEGIC RISK 2010-2011

### Public Item

This item is for consideration in the public part of the meeting.

### Summary

The report summarises the work undertaken in completing the Strategic Risk Actions contained in the 2010-2011 Risk Register

### Recommendation

#### Recommendations

1. That the progress made on completing the Strategic Risk Actions for 2010-2011 be noted.
2. That any observations the committee have on the content of this report are passed to the Cabinet Portfolio Holder and /or the Strategic Risk Management Group

#### Reasons for recommendation

Report for information only

### Alternative options considered and rejected

Report for information only.

Continued....

## Cabinet Portfolio

The item falls within the following Cabinet portfolio:  
Finance and Resources      Councillor K Buckley

### Report

#### 1 Background

1.1 In June 2010 the Risk Management Officer reported to the Audit Committee on the compilation of the 2010-2011 Risk Register. The purpose of the Register is to identify, analyse and prioritise those risks/opportunities that may affect the ability of the Council to achieve its corporate objectives in the financial year 2010-2011. It forms part of the Council's corporate governance requirement to manage its risk/opportunities. The risk register is renewed annually as part of the Council's Risk Management Strategy which was first adopted by the Council in 2003.

1.2 The strategy requires the Corporate Management Team to hold a risk workshop to prioritise the risk/opportunities each year. In 2010 ten separate risk areas were identified at the initial risk workshop as requiring additional management and attention, over and above that which would normally be expected and these areas were formulated into individual action plans (**see table below**). Each action plan was assigned to a "champion" (a member of the corporate management team) who was responsible for the assignment of the individual tasks identified in the plan. The "champion" is responsible for ensuring that these actions are completed.

Risk No.	Strategic Risk	Risk Champion
1	St Annes Pool	Dir. Strategic Development Services
2	Transfer of Assets	Dir. Community Services
3	ICT Infrastructure	Dir. Customer & Operational Services
4	Capacity Issues	Chief Executive
5	Waste Management Post 2012	Dir. Customer & Operational Services
6	Staff Issues	Chief Executive
7	Finances	Dir. Governance & Partnerships
8	Economic Conditions	Dir. Strategic Development Services
9	Temporary Accommodation	Dir. Community Services
10	Energy Efficiency	Dir. Strategic Development Services

#### 2 Monitoring

2.1 Monitoring of the Action Plans is carried out by the Strategic Risk Management Group (SRMG). This group is chaired by the Director of Governance & Partnerships who has responsibility for Risk Management. Both the Cabinet Portfolio Holder and Member Champion are invited to the SRMG. In 2010/11 the Portfolio Holder was Cllr K Buckley. The member champion for Strategic Risk Management is Cllr Mulholland. The group is also attended by all directorate heads, the Head of Internal Audit along with representatives of the Council's Insurers (Zurich Municipal) and Health & Safety providers (Blackpool Council) and the Council's Risk Management Officer.



2.2 The 2010 the SRMG has adopted an 8 weekly cycle to monitor the completion of the Strategic Risk Action Plans and to make amendments to the plans as necessary.

2.3 The ten action plans in the register adopted in June 2010 had 45 individual actions to be undertaken by assigned officers by certain key dates throughout the year. These individual actions have been monitored by the SRMG throughout 2010.

2.4 At the October 2010 meeting of the SRMG an update report on the current position with regard to the individual actions was discussed. Out of a total number of 23 individual risk actions due to be completed by 30 September 2010, 22 (96%) had been fully completed to the satisfaction of the SRMG. Work on the one remaining action had been started but at the time of the meeting it had not been completed.

2.5 The current position with regard to individual risk actions as at 31 December 2010, is as follows. Of the 39 risk actions due for completion by 31 December 2010, a total of 32 (82%) had been fully completed. Work on the remaining 7 risk actions due for completion by 31 December 2010 was ongoing. Four of these risk actions are nearing completion. I have listed below the remaining 3 risk actions where progress has been delayed.

Risk Action Plan	Risk Action / Completion Date	Reason for delay
Economic Conditions – Secure funding for the 2020 Vision	Funding Agreed / Dec 10	Abolition of the NWDA has removed a major funding source for the 2020 Vision. – Other sources of funding are being pursued A report will be prepared for March Cabinet detailing agreed funding
ICT Infrastructure – Explore further external resources opportunities	Outcome of discussions with potential partners / Oct 10	The Council was in talks with LCC regarding potential partnering. LCC are not been able to proceed with these discussions.
Capacity Issues – Continue to evaluate shared services opportunities	FBC has considered its further involvement in the Lancashire Strategic Partnering proposals / Dec 10	This has been superseded by subsequent partnering proposals that are under consideration by the Council.

Report Author	Tel	Date	Doc ID
Andrew Wilsdon	(01253) 658412	14/01/11	

List of Background Papers		
Name of document	Date	Where available for inspection
Risk Register 2010-2011	June 2010	Risk Management Officers office by arrangement

## IMPLICATIONS

Finance	The Accounts and Audit Regulations require the Council to ensure that its financial management is adequate and effective and includes arrangements for the management of risk.
Legal	The Council is required to make arrangements for the management of risk as part of its corporate governance arrangements
Community Safety	None arising directly from the report
Human Rights and Equalities	None arising directly from the report
Sustainability and Environmental Impact	None arising directly from the report
Health & Safety and Risk Management	The satisfactory completion of the action plans is essential to reducing the Strategic Risks facing the Council and assists in fulfilling the requirements of the Accounts Regulations and Corporate Governance requirements

# REPORT



REPORT OF	MEETING	DATE	ITEM NO
INTERNAL AUDIT	AUDIT COMMITTEE	27/01/2011	5

## INTERNAL AUDIT INTERIM REPORT 2010-2011

### Public Item

This item is for consideration in the public part of the meeting.

### Summary

At its meeting in March 2010 the committee endorsed the Internal Audit Annual Plan for 2010/11. This report summarises the work undertaken by internal audit from April to December 2010 and performance information for the same period.

### Recommendations

To note the Internal Audit Interim Report

### Reasons for recommendation

The report is principally informative and provided for the purpose of assurance. It presents an update on the progress made during the year and allows members to consider the work undertaken by the internal audit team.

### Alternative options considered and rejected

Not applicable

### Cabinet Portfolio

The item falls within the following Cabinet portfolio:

Finance & Resources (Councillor Karen Buckley)

Continued....

## **Report**

### **1. Background**

The Accounts and Audit Regulations require the Council to maintain an adequate and effective internal audit of its accounting records and control systems. This report provides the Audit Committee with information on work undertaken and assurances gained in these respects between April and December 2010.

### **2. Assurance on Internal Control**

2.1 During the period from April to December 2010 sixteen (16) final reports have been completed and action plans agreed where appropriate. Copies of the reports and action plans are available to view via the Audit Work page on the Intranet.

2.2 In the action plans arising from audit work we categorise recommendations as high, medium or low priority. High indicates a significant control weakness that may lead to material loss, exposure to fraud or failure to meet regulatory requirements. Medium suggests a less important vulnerability not fundamental to system integrity. Low priorities relate to good practice improvements or enhancements to procedures.

2.3 We also measure the overall level of assurance based on the adequacy and effectiveness of internal control in a system on a five-point scale. Table One sets out the assurance levels and definitions as follows:

**Table One: Levels of Assurance**

<b>Level</b>	<b>Definition</b>
5 Full Assurance	There is a sound system of control designed to achieve the system objectives and manage the risks to achieving those objectives
4 Substantial Assurance	While there is basically a sound system of control, there are some minor weaknesses, which put some of the system objectives at risk
3 Moderate Assurance	While there is on the whole a sound system of control, there are some more significant weaknesses that may put some of the system objectives at risk
2 Limited Assurance	There are significant/serious weaknesses in key areas in the systems of control that put the system objectives at risk
1 No Assurance	The control framework is generally weak leaving the system open to significant error or abuse

2.4 Table Two shows the category of recommendations identified for each audit completed in the period, together with the assurance rating for the system reviewed.

**Table Two: Reports, Risk & Assurance**

<b>Audit Area</b>	<b>High Risks</b>	<b>Medium Risks</b>	<b>Low Risks</b>	<b>Assurance Level</b>
IT Code of Connection <sup>1</sup>	1	7	3	Substantial

HMO Licensing <sup>1</sup>	1	3	5	Limited
Main Accounting <sup>1</sup>	-	5	3	Substantial
Contract Procedures & Tendering <sup>1</sup>	-	11	9	Moderate
Council Tax <sup>1</sup>	-	4	3	Substantial
Business Rates	-	3	-	Full
Cash Collection	-	8	3	Substantial
Creditors	-	1	2	Substantial
Development Control	1	8	6	Limited
Complaints	-	6	8	Moderate
Expenses	-	1	7	Substantial
Sundry Debtors	-	2	2	Full
Sandwinning (Strategic Development Dir.)	2	4	-	None
Sandwinning (Finance)	-	-	1	-
Information Governance <sup>2</sup>	5	2	-	-
Officer's Car Loans	-	-	4	Moderate
<b>Total</b>	<b>10</b>	<b>69</b>	<b>57</b>	

<sup>1</sup> Reviews from 2009/10 finalised in 2010/11

<sup>2</sup> Review performed by LCC

2.5 For 2010/11 systems reviewed by Internal Audit to 31<sup>st</sup> December the average assurance score was 3.3 on the scale of 1 to 5. This equates to moderate assurance overall and indicates that the control framework is adequate but some controls are not operating effectively. Main financial systems reviewed had a better average score of 4.3 the equivalent of substantial assurance.

2.6 There were ten important internal control weaknesses brought to the attention of management during the period. Dates for remedial actions to be in place have been agreed with management for all of them.

2.7 Table Three sets out the issues, the responsible executive managers and the current position or date for resolution.

**Table Three: High Priority Risks Identified**

<b>Risk</b>	<b>Director</b>	<b>Resolution Date</b>
A group was not established to oversee the Code of Connection implementation project	Customer & Operational Services	Completed
Production of mandatory certificates for licensed HMO properties was not enforced	Community Services	Completed
Income received via the Planning Portal could not be verified in total or reconciled to applications processed	Strategic Development	Dec 10
The Licence Agreement for sand extraction had expired and a proper basis for operations was not in place	Strategic Development	Jan 11
Insurance certificates in relation to the sand extraction operation had not been examined	Strategic Development	Dec 10 <sup>1</sup>
A Senior Information Risk Owner had not been identified with responsibility for corporate data security	Corporate	Completed
Information Asset Owners had not been nominated for all	Corporate	Feb 11

key data sets containing personal data

A comprehensive information audit was required to identify how personal data is secure and protected Corporate Feb 11

A robust action plan should be developed to address areas of data security weakness that may be identified Corporate May 11

A Corporate Information Security Policy had not been developed Governance & Partnerships Apr 11

<sup>1</sup> Implementation in progress

### 3 Follow-Up Work

3.1 Follow-up reviews are performed to appraise management of post audit actions and provide assurance that audit recommendations have been implemented. Eleven (11) original follow-up reviews have been completed to 31 December.

3.2 Table Four shows the total number of agreed recommendations that were implemented by managers.

**Table Four: Agreed Recommendations Implemented**

Audit Area	R e c o m m e n d a t i o n s		
	Total Agreed	Number Implemented	% Implemented
<b>Previous Years' Reports</b>			
Interest, Gifts & Hospitality	14	14	100%
IT Application (Civica - Authority Financials)	5	4	80%
Cheques (OSS)	1	1	100%
Petty Cash/Floats (Finance)	4	4	100%
Fraud Awareness (HR)	3	3	100%
Officers' Expenses	10	10	100%
Council Tax (Governance)	1	1	100%
Land Transactions	5	5	100%
IT Application (LALPAC)	7	7	100%
IT Application (Acolaid)	8	8	100%
Cheques (Finance)	1	1	100%
<b>Total</b>	<b>59</b>	<b>58</b>	<b>98%</b>

3.3 The overall implementation rate to 31 December stands at 98% compared to the best overall implementation rate of 92% for 2009/10. At the time of the Interim Report in 2009/10 the rate also stood at 98%.

### 4 Special Investigations and Counter Fraud Work

4.1 During the year to the 30<sup>th</sup> December the audit team commenced one special investigation into allegations of fraud and corruption. This arose as a result of an allegation from a member of staff. However, the investigation was ended when coincidentally the circumstances that gave rise to the allegation ceased to exist and it was concluded that evidence to substantiate a case would no longer be available. The matter was passed to line management for action.

4.2 Table Five summarises the results of the various special investigations during April to December compared with the outturn for previous years.

**Table Five: Results of Special Investigations**

Outcome	2007-08	2008-09	2009-10	2010-2011 Apr-Dec
Disciplinary action	4	3	-	-
Employee Resigned prior to conclusion	1	-	-	-
No evidence to support allegation	1	-	1	1
Inconclusive evidence	1	-	-	-
Investigation aborted	1	-	-	-
Police investigation, inconclusive	-	-	-	-
Standards Board referral, no action	-	-	-	-
Investigation Ongoing	-	-	-	-
<b>Total</b>	<b>8</b>	<b>3</b>	<b>1</b>	<b>1</b>

4.4 Only 1.5 days has been taken up dealing with reactive fraud work during the period 1<sup>st</sup> April to the 31<sup>st</sup> December 2010. However, in the final quarter internal audit will be carrying out work on behalf of the Audit Commission in connection with elector questions in relation to tendering procedures. Clearly the amount of investigative work required is not predictable and its impact on the achievement of the audit plan can be considerable.

4.5 Internal audit has acted as key contact for the National Fraud Initiative biennial data matching exercise; nominating data download contacts and co-ordinating the production of housing benefit, payroll, council tax, creditor and electoral information for a data matching exercise. Savings generated from the previous exercise are estimated to be around £50,000 most of which will be ongoing in future years.

4.6 The Head of Internal Audit is responsible for overseeing the delivery of the benefit fraud service provided by Preston City Council. The agreed Service Level Agreement is operating well with all performance measures on target for achievement. In the first three quarters of the year overpayments of £88,000 had been identified against the annual target of £110,000 with 28 prosecutions and sanctions against a target of 36.

## **5 Projects, Consultancy & Advice**

5.1 This section summarises the range of services, beyond internal audit's assurance role. Such work is often requested by clients, rather than forming part of the risk-based audit function. Commonly, they will involve problem-solving issues as an aid to management for the enhancement of their service. The nature and scope of the work may include participation in projects, facilitation, process design, training, and advisory services, but this list is not exhaustive

5.2 In the period to 31<sup>st</sup> December internal audit has undertaken project work, provided advice or acted in a consultancy capacity in the following areas, which is not an exhaustive list:

- Corporate Governance – as part of the governance framework the Head of Internal Audit is a member of the Corporate Governance Group, which leads on the production of the Annual Governance Statement and the monitoring of the Corporate Governance Improvement Plan.
- Performance Management - performed a detailed verification of the information, data and calculations supporting the published National Indicator figures.
- Use of Resources Key Lines of Enquiry – performed research and formulated evidence in support of the Audit Commission’s best practice assessment of the Council’s performance in relation to internal control, fraud and risk management.
- New Burdens Grant (Efficiency Information & Council Tax Demands) – carried out investigations to ensure conditions applying to the grant were complied with.
- Mobile Phones – provided assurance to s.151 Officer concerning the Council’s arrangements for employee mobile phones.
- Civica Authority Financials Application – investigated the circumstances leading to the partial failure of the system and developed a preventative action plan
- Lowther Trust – provided assurance to the Trust’s auditors with regard to financial and other associated operations

## 6 Performance of Internal Audit

6.1 A set of performance indicators for internal audit was adopted by the Audit Committee following an exercise to canvass the views of interested stakeholders. Table Six sets out the current performance information against the agreed targets:

**Table Six: Performance Indicator Results**

Performance Indicator	Target	Actual 2009/10	Current to 31/12/10
IA1 % of audit plan completed	90%	94%	73%
IA2 % satisfaction rating indicated by post-audit surveys	90%	92%	85%
IA3 % of audit recommendations agreed with management	95%	n/a	98%
IA4 % of agreed actions implemented by management	90%	92%	98%
IA5 % of ‘High Priority’ actions implemented by management	100%	100%	100%
IA6 % of ‘High/Medium Priority’ actions implemented by management	95%	93%	98%
IA7 % of recommendations implemented by the first agreed date <sup>1</sup>	75%	n/a	n/a

<sup>1</sup> New indicator - no data is currently available

6.2 It was not possible to collect the data necessary to report on indicator IA7 ‘The percentage of recommendations implemented by the first agreed date’. The replacement performance management system used to monitor implementation was not fully embedded to the extent that users did not routinely update actions as they were completed. We will cease reporting on this indicator until the situation changes.

## 7 Internal Audit Plan

7.1 The original Audit Plan was approved by the Audit Committee in March 2010 and reflected the prevailing organisational risks and priorities for Internal Audit input at that time. Table Seven summarises the current position with each of audit reviews included in the plan and the number of days to complete them.



**Table Seven: Internal Audit Plan 2010/11 at December 2010**

Audit Areas	Qtr	Plan Days	Actual Days	Bal	Status
<b>Main Financial Systems</b>					
Cash Collection	2	2	6	-4	Complete
Council Tax	3	2	2	0	Complete
Creditors	2	16	18	-2	Complete
Housing Benefit/Council Tax Benefit	4	29	0	29	To commence Q4
Main Accounting	1	12	13	-1	Complete
National Non-Domestic Rates	2	25	23	2	Complete
Payroll	3	16	16	0	Work in Progress
Sundry Debtors	3	16	23	-7	Complete
Treasury Management	4	1	2	-1	Complete
<b>Strategic Risks</b>					
Asset Management	1	15	27	-12	Work in Progress
Complaints Process	2	18	15	3	Complete
Contracts & Tendering	1	7	7	0	Complete
Purchasing	4	18	0	0	To commence Q4
Follow Up Work (2)	VAR	3	1	2	Ongoing
<b>Operational Risks</b>					
Annual Leave & Flexitime	3	18	17	1	Work in Progress
Development Control	2	16	26	-10	Complete
Mayoral Charity	3	12	3	9	Work in Progress
Sandwinning	2	3	10	-7	Complete
Follow Up Work (8)	VAR	8	5	3	Ongoing
<b>Corporate Governance</b>					
Annual Governance Statement	ALL	6	3	3	Ongoing
Audit Committee - Effectiveness	1	2	1	1	Complete
Internal Audit - Effectiveness	2	3	3	0	Complete
Risk Management	4	18	0	18	To commence Q4
Use of Resources - KLOE	3	9	1	8	Not required
<b>Performance Management</b>					
PI Data Quality Review	1	12	15	-3	Complete
Follow Up Work (1)	3	2	1	1	Work in Progress
<b>Computer Audit</b>					
Information Governance	3	17	11	6	Complete
Follow Up Work (7)	VAR	6	5	1	Complete
<b>Anti- Fraud</b>					
Fraud & Corruption Modules (3)	VAR	7	7	0	Ongoing
National Fraud Initiative	ALL	8	3	5	Ongoing
Prevention of Fraud & Corruption	4	3	0	3	To commence Q4
Follow Up Work (7)	VAR	5	5	0	Ongoing
<b>Other Audit Work</b>					
Authorisation Schedules	ALL	4	4	0	Ongoing
Cancelled/Replacement Cheques	ALL	15	9	6	Ongoing
<b>Reactive Work</b>					
General Consultancy/Advice	ALL	12	18	-6	Ongoing
IA Communication/Liaison	ALL	11	7	4	Ongoing
Residual Work 2009/10	1	10	10	0	Complete
Contingency	ANY	45	23	22	Ongoing
Total		432	340	74	

7.2 However, it is normal for the risk environment and the demands on internal audit time to change during the course of each financial year. It is, therefore, essential for the Audit Plan to be flexible to meet such changing circumstances and in 2010-11 this has been achieved by making use of the contingency allowance.

7.3 In the final quarter a review of Purchasing has been included. This was intended to take place following the Council-wide roll out of the Civica Financials Purchasing module. As the introduction of the purchasing module will only commence in March 2011 there is insufficient time for an audit to take place in the current financial year and the review will be rolled forward into next year's plan.

7.4 The time released by this change will be used to undertake the work referred to in paragraph 4.4 on behalf of the Audit Commission and also to complete several additional follow up reviews arising from audit work undertaken during the year.

### Risk Assessment

This item is for information only and makes no active recommendations. Therefore there are no risks to address

Report Author	Tel	Date	Doc ID
Savile Sykes	(01253) 658413	Date of report	27/01/10

List of Background Papers		
Name of document	Date	Where available for inspection
Audit Plan 2010/11	Latest update	All background papers or copies can be obtained from Savile Sykes – Head of Internal Audit on 01253 658413 or e-mail <a href="mailto:saviles@fylde.gov.uk">saviles@fylde.gov.uk</a>

IMPLICATIONS	
Finance	<p>The Accounts and Audit Regulations 2003 require the Council to ensure that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of its functions and which includes arrangements for the management of risk.</p> <p>The report also contributes towards the production of the Annual Governance Statement which forms part of the Financial Statements of the Annual Accounts published each year by the Council.</p>
Legal	No specific implications

Community Safety	No specific implications
Human Rights and Equalities	No specific implications
Sustainability and Environmental Impact	No specific implications
Health & Safety and Risk Management	Internal audit work covers key areas of risk and should therefore strengthen the internal control framework. The Interim Internal Audit report arises from that work and is an important element of the assurance process for the effectiveness of the Council's systems of internal control.

# REPORT



REPORT OF	MEETING	DATE	ITEM NO
GOVERNANCE & PARTNERSHIPS DIRECTORATE	AUDIT COMMITTEE	27 JANUARY 2011	6

## CORPORATE GOVERNANCE IMPROVEMENT PLAN 2010/11

### Public Item

This item is for consideration in the public part of the meeting.

### Summary

The Audit Committee is charged with adopting the Annual Governance Statement and monitoring the progress in fulfilling the Corporate Governance Improvement Plan.

### Recommendation

The Committee notes the latest position with regard to each of the issues included on the Corporate Governance Improvement Plan 2010/11.

### Reasons for recommendation

The report indicates the current situation

### Alternative options considered and rejected

This report is for information and comment only

## Cabinet Portfolio

Finance & Resources

Councillor Karen Buckley

### Report

1. The Annual Governance Statement for the year ended 31 March 2010, together with its associated improvement actions, was adopted by the Committee at its meeting on 24 June 2010. The responsibility for keeping the Corporate Governance Improvement Plan under review falls to the Audit Committee.
2. This interim report reveals the progress made so far in implementing the various actions to achieve improved corporate governance during 2010/11 and indicates areas where agreed actions have yet to be completed.
3. The Improvement Plan for 2010/11 is attached as an Appendix showing the responsible officers, target dates for completion and the current status.

### **Risk Assessment**

This item is for information only and makes no recommendations. Therefore there are no risks to address

Report Author	Tel	Date	Doc ID
Tracy Scholes	(01253) 658521	Date of report	13 January 2011

List of Background Papers		
Name of document	Date	Where available for inspection
Delivering Good Governance in Local Government	2007	All background papers or documents can be obtained from Savile Sykes – Head of Internal Audit on 01253 658413 or e-mail <a href="mailto:saviles@fylde.gov.uk">saviles@fylde.gov.uk</a>

### **Attached documents**

1. Corporate Governance Improvement Plan 2010/11.

IMPLICATIONS	
Finance	Good governance ensures development of the capacity and capability of the Council to be financially effective and efficient
Legal	No specific implications

Community Safety	No specific implications
Human Rights and Equalities	No specific implications
Sustainability and Environmental Impact	No specific implications
Health & Safety and Risk Management	Good governance encourages informed and transparent decisions which are subject to effective risk management

## Corporate Governance Improvement Plan 2010/11

SIGNIFICANT GOVERNANCE ISSUES		AGREED IMPROVEMENT PLAN			
Objective	Actions	Officer	Date	Status	Comment
AGS 1. An effective corporate framework for project management will be adopted and utilised in future for all major schemes and developments to secure the successful achievement of specified goals and objectives.	1. Develop a and implement an effective project management framework for use in connection with all major schemes and developments	JD/DW	Jul 10	Complete	An effective project management framework has been developed and approved by Management Team. Training has been provided for the Corporate Performance Management Group.
AGS 2. Within a context of rising financial pressures services will be prioritised strategically against reducing budgets available.	2. Undertake destination and scenario planning to achieve the strategic prioritisation of services and to inform the budget planning process	MT	Feb 11	In progress & on target	A decision-making timetable has been agreed by Cabinet in terms of the 2011/12 budget setting round and the Cabinet and Management Team are working together to develop the Cabinet's budget proposals for presentation on Wednesday 16 February. Scrutiny is also being consulted on statutory and non-statutory services.
AGS 3. The development of corporate purchasing arrangements will be finalised with the roll out of the Civica purchasing module on an authority-wide basis.	3. Implement the upgrade to Civica Financials System version 10.0	POD	Nov 10	Complete	The 'Civica Financials' system has been upgraded (to version 11.6)
	4. Develop and deliver a prioritised schedule of staff training	POD	Jan 11	In progress	The training and roll out across the Council will be delivered on a section by section basis commencing in March 2011 as resources allow.
	5. Civica Purchasing module to be rolled out across the Council.	POD	Mar 11	Pending	
AGS 4. Data Protection training and guidance will be provided for staff to refresh and embed knowledge concerning the individual's right to privacy with respect to the handling and processing of personal data.	6. Develop and deliver a targeted programme of data protection training to all relevant staff	IC	Mar 11	In progress	Training material now developed Training programme delivered to new Customer Services staff
	7. Review and refresh the Council's Data Protection Policy to reflect current best practice	IC	Dec 11	Pending	Not progressed as yet, but expected to be within target date.
AGS 5. Information governance arrangements will be reviewed and enhanced to ensure they support the Council's regulatory, legal, risk and operational requirements.	8. Develop and implement an action plan for the review and enhancement of information governance arrangements to ensure they adequately support the Council's regulatory, legal, risk and operational requirements	TS/IC	Mar 11	In progress and on target	External assessment of information governance status undertaken  Detailed draft action plan agreed by Management Team. Overarching policy to be completed by the end of January.

Corporate Governance Improvement Plan 2010/11

SIGNIFICANT GOVERNANCE ISSUES		AGREED IMPROVEMENT PLAN			
Objective	Actions	Officer	Date	Status	Comment
AGS 6. Procurement arrangements will be further enhanced to achieve best value and effective use of resources.	9. Review and upgrade the procurement strategy to achieve best value and effective use of resources	IC/AW	Mar 11	In progress	Adopted 'The Chest' e-procurement solution in partnership with Team Lancashire. Contract Standing Orders have been revised to require use of electronic purchasing system. Training delivered for senior managers on contract procurement and management in partnership with Team Lancashire.  Training sessions hosted by Lancashire Procurement Hub scheduled



# REPORT



REPORT OF	MEETING	DATE	ITEM NO
FINANCE	AUDIT COMMITTEE	27 <sup>TH</sup> JANUARY 2011	7

## INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) PROJECT PROGRESS UPDATE

### Public Item

This item is for consideration in the public part of the meeting.

### Summary

The purpose of the report is to brief the Audit Committee on the project progress made to the end of December 2010 in relation to the introduction of a new financial reporting framework, whereby the accounts for local authorities will be prepared under International Financial Reporting Standards (IFRS), with effect from 2010/11 (1/4/2010).

The majority of the preparatory IFRS work has now been completed. Final detailed guidance from CIPFA was finalised in late December 2010 and at time of writing has not yet been received. The completion of the final parts of this project are dependant upon the receipt of this information.

### Recommendation

1. That the Audit Committee notes the progress on the implementation of the IFRS project.

### Reasons for recommendation

The Council's annual Statement of Accounts must be completed in accordance with statutory accounting standards and relevant recommended practice.

### Alternative options considered and rejected

N/A

### Cabinet Portfolio

The item falls within the following Cabinet portfolio:

Continued....

Report**1. Progress to Date**

1.1 The IFRS project plan is now about 90% complete with the remaining work to be undertaken hopefully within the existing budget provision. Some of the budget allocated for this project was slipped from 2009/10 into 2010/11 and it may be necessary again to slip some budget into 2011/12 in order to complete the project within the target timescales. The main areas of work still to be completed are listed in Table 1.

Table 1

<b>Project Tasks Outstanding/Ongoing</b>		<b>Target Timescales</b>
•	Attend CIPFA technical update	Nov 10 – March 11
•	Audit of opening Balance Sheet 1/4/09	Jan 11
•	Restatement of 2009/10 accounts in IFRS format	Jan 11
•	Opening IFRS entries to be posted to CIVICA 1/4/2010	Jan 11
•	Completion of 2010/11 Accounts in IFRS format	June 11
•	Audit of 2010/11 Accounts IFRS	Sept 11
•	Post project evaluation	Sept 11
•	Implement New Fixed Asset Register	March 12
•	Continuous Updates & Training	Ongoing
•	Annual review for IFRS compliance	Ongoing

Appendix A attached to this report sets out the updated implementation plan and shows more detail of the current position re the project.

- 1.1 Final detailed guidance from CIPFA is expected shortly and the completion of the final parts of this project are dependant on the receipt of this information. Due to the late receipt of this guidance the final parts of the project will need to be completed within a relatively short period of time in order to hit the statutory deadlines.
- 1.2 A recent discussion has taken place with KPMG to discuss the IFRS internal audit working paper requirements. The external auditors need to be satisfied that the Council have made good progress on IFRS preparatory work to enable the 2010/11 accounts closure work to be completed on time.
- 1.3 In addition, an initial discussion took place with KPMG regarding the level of detail required to ensure IFRS compliance in relation to Fixed Asset Componentisation. With future resource pressure in mind, a Fixed Asset Componentisation methodology has been discussed with the external auditors. This will ensure IFRS compliance and will have the least impact on resources. The final Componentisation Policy will be brought to Audit Committee for approval in April 2011 if required.

1.4 The IFRS Project Board continues to meet on a monthly basis to ensure the project is running to plan and adequate resources are provided to ensure project success in the required timescale (dependant on final guidance).

1.5 Due to complexities of IFRS, it is more key critical than ever that the property and finance teams work closely together to ensure timely annual accounts production with minimum errors.

## **2.0 Work to be undertaken to March 2011 (31/3/2011) – (based on receipt of final CIPFA guidance)**

2.1 Completion of 2009/10 Statement of Accounts in IFRS format.

2.2 Completion of all outstanding items on Project Plan – see Table 1.

2.3 Officers will continue to attend training courses as appropriate. Training by officers will be provided to the Portfolio Holder (Finance & Resources) and Members of Audit Committee during April 2011.

## **3.0 Project Risks**

3.1 Guidance from CIPFA is still outstanding on some IFRS issues so this could cause some delay to the delivery dates set out in Table 1. Constant ongoing review for guidance is required and a plan to ensure compliance as appropriate.

3.2 Any change of staff within areas of the council that are affected by IFRS need to ensure knowledge is carried on via detailed training.

3.3 Recent guidance from CIPFA on componentisation indicates a likely increase in the complexity of carrying out valuation of assets and recording of assets in the Fixed Asset Register. This risk has been minimised by the introduction of a Componentisation Policy.

## **4.0 Conclusions**

4.1 The implementation of the IFRS will be challenging and will have an impact on how the Council records, analyses and presents financial (and financial related) information. The delay of the detailed guidance from CIPFA has put pressure on the Council to deliver this project on time.

Report Author	Tel	Date	Doc ID
Joanna Scott, s151 Officer for Fylde BC	(01772) 906059	January 2011	

## List of Background Papers

Name of document	Date	Where available for inspection
Briefing Note - Progress Update IFRS Project	Audit Committee March 2010	Council office or website address
Briefing Note - Progress Update IFRS Project	Audit Committee June 2010	Council office or website address

**Attached documents:**

Appendix A – Detailed IFRS Implementation Plan

IMPLICATIONS	
Finance	Detailed in the body of the report
Legal	N/A
Community Safety	N/A
Human Rights and Equalities	N/A
Sustainability and Environmental Impact	N/A
Health & Safety and Risk Management	N/A

IFRS Implementation Plan - Revised		Deadline	Completed	Person responsible	Review by	Notes
<b>1 Project Management and Reporting</b>						
1.1	Summary papers to Executive team	On-going				Regular Updates
1.2	Keep Audit Committee informed on a quarterly basis	On-going				Quarterly Reporting to continue
<b>2 Access to Guidance</b>						
2.1	Regular updates provided by CIPFA	On-going				Awaiting Receipt of Final Guidance
2.2	Other Sources	On-going				Being received from various sources
2.3	Identify network groups, discussion forums, etc	On-going				Available guidance/discussion regularly
<b>3 Restatement of opening Balance Sheet</b>						
3.1	Re-state balance sheet as at 31 March 2010	31.12.10	31.12.10	PS / DA	DB	draft format completed
<b>4 Staff Benefits Accrued</b>						
4.1	Leave outstanding at 31st March	31.05.10	31.05.10	PS	DB	relevant sums calculated
4.2	Flexi Time	31.05.10	31.05.10	PS	DB	relevant sums calculated
4.3	Determine financial impact of first year adoption	31.05.10	31.05.10	PS	DB	relevant sums calculated
4.4	Draft Notes for the accounts					Awaiting Receipt of Final Guidance
<b>5 Property Plant and equipment - Revaluations and impairments</b>						
5.1	Analyse all fixed Assets & categorise appropriately	On-going		DA / GS	DB	Full fixed asset review underway
5.2	Apply all revaluations & impairments as required	On-going		DA / GS	DB	
5.3	Determine financing of new refuse vehicle fleet	31.03.11		JS		Impact on General Fund
<b>6 Civica (General ledger) changes</b>						
6.1	Changes to Chart of Accounts (Operating Segments to be established)			DB		Awaiting Receipt of Final Guidance
<b>7 Financial instruments</b>						
7.1	Draft Notes for the accounts			N McL	DB	Awaiting Receipt of Final Guidance
<b>8 Land and Buildings - componentisation</b>						
8.1	Guidance on componentisation methodology received			DA / GS	DB	Awaiting Receipt of Final Guidance
8.2	Componentisation applied to land & buildings upon revaluation	On-going		DA / GS	DB	

Continued....

IFRS Implementation Plan - Revised		Deadline	Completed	Person responsible	Review by	Notes
<b>9 Leases - Land/buildings (FBC as Lessor)</b>						
9.1	Collate lease documentation & review	31.12.10	31.12.10	PS / DA	DB	Completed
9.2	Apply criteria for determination of Finance/Operating Leases	31.12.10	31.12.10	PS / DA	DB	Completed
9.3	Service Concession Arrangement - disclosure requirements					Awaiting Receipt of Final Guidance
9.4	Calculate accounting entries required & effect changes	31.12.10	31.12.10	PS / DA	DB	Completed subject to amendment on rec Guidance
<b>10 Leases - Land/buildings (FBC as Lessee)</b>						
10.1	Collate lease documentation & review	31.12.10	31.12.10	PS / DA	DB	Completed
10.2	Apply criteria for determination of Finance/operating Lease	31.12.10	31.12.10	PS / DA	DB	Completed
10.3	Calculate accounting entries required & effect changes	31.12.10	31.12.10	PS / DA	DB	Completed subject to amendment on rec Guidance
<b>11 Leases - Plant &amp; Equipment- (FBC as Lessee)</b>						
11.1	Collate lease documentation & review	31.12.10	31.12.10	PS / DA	DB	Completed
11.2	Apply criteria for determination of Finance/operating Lease	31.12.10	31.12.10	PS / DA	DB	Completed
11.3	Calculate accounting entries required & effect changes	31.12.10	31.12.10	PS / DA	DB	Completed subject to amendment on rec Guidance
<b>12 Health check on Accounting Policies</b>						
15.1	Guidance on Accounting Policies UK GAAP/SORP					Awaiting Receipt of Final Guidance
<b>13 2009-10 Financial Statements restated under IFRS</b>						
13.1	Restatement of Balance Sheet	31/12/2010	31.12.10	PS / DA	DB	draft format completed
13.2	Restatement of Financial Statements	31/12/2010				Awaiting Receipt of Final Guidance
<b>14 2010-11 Financial Statements produced</b>						
14.1	2010-11 Financial Statements produced under UK GAAP/SORP	To be confirmed				
14.2	2010-11 Financial Statements produced under IFRS	To be confirmed				
<b>15 2010-11 Management Information produced under IFRS</b>		31/03/2011				
<b>16 2010-11 Plans/Budgets to be prepared under IFRS</b>		To be confirmed				
<b>17 Clean bill of health from Auditors</b>		30/09/2011		DB		2010/11 statement of accounts signed o

## Audit Committee



Date	Wednesday, 8 December 2010
Venue	Town Hall, St. Annes
Committee members	Councillor John Singleton (Chairman) Councillor Linda Nulty (Vice-Chairman) Councillors Ben Aitken, Christine Akeroyd, Keith Hyde, Louis Rigby, Paul Rigby,
Other Councillors	None
Officers	Joanna Scott, Nicol McLellan, Lyndsey Lacey
Other Attendees	Iain Leviston (KPMG)

### 1. Declarations of interest

Members were reminded that any personal/prejudicial interests should be declared as required by the Council's Code of Conduct adopted in accordance with the Local Government Act 2000. No members declared any interests.

### 2. Confirmation of Minutes

RESOLVED: To approve the minutes of the Audit Committee meeting held on 23 September 2010 as a correct record for signature by the chairman.

### 3. Substitute members

There were no substitutions

### 4. Mid Year Prudential Indicators and Treasury Management Monitoring Report 2010/11

In accordance with the recommendations of the revised CIPFA Code of Practice on Treasury Management, Joanna Scott (Section 151 Officer) and Nicol McLellan (Senior Accountant) presented the mid year review of the Treasury Strategy and Prudential indicators for scrutiny by the committee.

To assist members with the terminology and explanations, an appendix setting out a number of Treasury Management & Prudential Indicators Frequently Asked Questions was circulated with the report.

Members were advised that the current position for figures in the report reflected the treasury activity up to 30<sup>th</sup> September 2010 and that a similar report would be presented to Council on 24 January.

In brief, the report highlighted key prudential indicators including: the forecast capital expenditure on new projects, the capital financing requirement, net borrowing, operational boundary and authorised limit for external debt and the medium-term rate estimates. In addition, the report provided an overview of the Treasury Strategy 2010/11 including details of the debt activity during 2010/11 (and the recent increase in the Public Works Loan Board rates) the investment strategy together with the associated treasury indicators. A copy of the Borough Council's long term debt maturity profile was also circulated with the agenda.

In summary, members were advised that the underlying economic environment remained difficult for the Council in particular, the challenging concerns over investment counterparty risk. Such challenges encouraged the Council to continue maintaining investments short term and with high quality counterparties. The downside of such a policy is that investment returns remained low.

Mrs Scott assured the Committee that the revised Code of Practice was prescriptive and considered it important to highlight that none of the Council's investments were tied up in Icelandic or Irish funds.

Councillor Ben Aitken sought clarification on the authorised limit for external debt and made particular reference to the revised indicator of £11.5M. Councillor Linda Nulty and Mrs Scott addressed this matter. The analysis of the £11.5m is detailed in Table 4 of the report.

Councillor Christine Akeroyd asked about the short and long term borrowing arrangements. Mrs Scott provided a brief overview of borrowing levels and life of assets and cash flow arrangements.

Councillor Nulty enquired about the approved capital schemes and why the net borrowing had increased by £700k . Mrs Scott confirmed that this essentially related to the upgrading of the cremators, that was already an approved capital scheme and added that it was currently cheaper to borrow rather than lease. She added that, based on advice from Sector, unless the rates change, it was currently more prudent to borrow in the short term rather than the long term.

Following detailed consideration the committee RESOLVED to note the Mid Year Prudential Indicators and Treasury Management Monitoring Report and recommend the following changes to Council:

- (i) Approve the revised Prudential Indicators and Limits as detailed on the report
- (ii) Approve the revised investment criteria (section 4.4) as detailed below:

The investment criteria will allow institutions originally deemed Eligible Institutions, included under the terms of the HM Treasury Credit Guarantee Scheme (initially announced on 13 October 2008), even though the ability of Eligible Institutions to issue new guaranteed debt has ceased. Counterparty quality will be monitored through the application of the Council's minimum Short, Long and Support credit ratings based on the Lowest Common Denominator approach. The duration of investments will be limited in line with the operational treasury instructions and the Council approved

(The Chairman indicated that he was satisfied that the matter was not controversial and dealt with the matter by show of hands rather than taking a recorded vote on it)



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