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3 September 2008

S U M M O N S

MEETING: Standards and Governance Committee
DATE: 11 September 2008
TIME: 6.00 p.m.
PLACE: Committee Room 1, Town Hall, Gosport
Democratic Services contact: Chris Wrein

LINDA EDWARDS
BOROUGH SOLICITOR

MEMBERS OF THE COMMITTEE

Mr RV Perry (Independent Member)	Vacany (Independent Member)
Councillor Burgess	Councillor Hicks
Councillor Mrs Cully	Councillor Langdon
Councillor Gill	Councillor Wright

FIRE PRECAUTIONS

(To be read from the Chair if members of the public are present)

In the event of the fire alarm (single continuous sound) being activated, please leave the room immediately.

Proceed downstairs by way of the main stairs or as directed by GBC staff, follow any of the emergency exit signs. People with disability or mobility issues please identify yourself to GBC staff who will assist in your evacuation of the building.

IMPORTANT NOTICE:

- If you are in a wheelchair or have difficulty in walking and require access to the Committee Room on the First Floor of the Town Hall for this meeting, assistance can be provided by Town Hall staff on request

If you require any of the services detailed above please ring the Direct Line for the Democratic Services Officer listed on the Summons (first page).

NOTE:

- i. Members are requested to note that if any member wishes to speak at the meeting then the Borough Solicitor is required to receive not less than 24 hours prior notice in writing or electronically and such notice shall indicate the agenda item or items on which the member wishes to speak.
- ii. Please note that mobile phones should be switched off for the duration of the meeting.

AGENDA

RECOMMENDED
MINUTE
FORMAT

PART A ITEMS

1. ELECTION OF CHAIRMAN FOR THE MUNICIPAL YEAR 2008/09
2. APOLOGIES FOR NON-ATTENDANCE
3. DECLARATIONS OF INTEREST

All Members present are required to declare, at this point in the meeting or as soon as possible thereafter, any personal or personal and prejudicial interest in any item(s) being considered at this meeting.

4. MINUTES

To approve as a correct record the Minutes of the Committee meeting held on 24 April 2008 (copy attached)

5. DEPUTATIONS – STANDING ORDER 3.5

(NOTE: The Committee is required to receive a deputation(s) on a matter which is before the meeting of the Committee provided that notice of the intended deputation and its object shall have been received by the Borough Solicitor by 12 noon on Tuesday, 9 September 2008. The total time for deputations in favour and against a proposal shall not exceed 10 minutes).

6. PUBLIC QUESTIONS – STANDING ORDER 3.6

(NOTE: The Committee is required to allow a total of 15 minutes for questions from Members of the public on matters within the terms of reference of the Committee provided that notice of such Question(s) shall have been submitted to the Borough Solicitor by 12 noon on Tuesday, 9 September 2008).

7. REPORT TO THOSE CHARGED WITH GOVERNANCE 2007/08

Part II

To follow.

Contact Officer:
Chris Davis
Ext. 5306

8. LOCAL ASSESSMENT CRITERIA AND OTHER PROCEDURAL MATTERS

Part II

To propose criteria to aid the Assessment Sub-Committee and the Review Sub-Committee in deciding how to assess a complaint and to deal with other procedural matters (report attached)

Contact Officer:
Linda Edwards
Ext 5400

9. COMPLAINTS PROCEDURES AND ANALYSIS

Part II

To monitor the formal complaints received during 2007/8 financial year

Contact Officer:

Standards and Governance Committee
11 September 2008

and consider draft guidance notes for officers involved in future complaints investigations (report attached)

Ken Lucking
Ext 5305

10. INTERNAL AUDIT – PROGRESS REPORT FROM 1ST APRIL 2008 TO 31ST JULY 2008

Part II

To table the performance of the Internal Audit Section in the first four months of 2008/09 (1st April 2008 – 31st July 2008) against the agreed audit plan to the Members with responsibility for governance and provide Members with an update on other key internal audit business within that same period (report attached)

Contact Officer:
Chris Davis
Ext. 5306

11. LOCAL GOVERNMENT OMBUDSMAN: ANNUAL LETTER 2007/08

Part II

To advise the Committee of the Annual Letter 2007/08 received from the Local Government Ombudsman (report attached)

Contact Officer:
Linda Edwards
Ext. 5400

12. STANDARDS AND GOVERNANCE COMMITTEE WORKPLAN

Part II

To consider the Committee Workplan (attached)

Contact Officer:
Linda Edwards
Ext 5400

13. ANY OTHER ITEMS

-which by reason of special circumstances the Chairman considers should be considered as a matter of urgency

**A MEETING OF THE STANDARDS AND GOVERNANCE COMMITTEE
WAS HELD ON 24 APRIL 2008**

Councillors Carr (P), Kimber (P), Langdon (P), Smith, Wright (P) and Mrs Wright (P)

Independent Members: Mr R V Perry (P), vacancy.

50. APOLOGIES

An apology for inability to attend the meeting was received on behalf of Councillor Smith.

51. DECLARATIONS OF INTEREST

There were no declarations of interest.

52. MINUTES

RESOLVED: That the Minutes of the meeting of the Standards and Governance Committee held on 20 March 2008 be approved and signed by the Chairman as a true and correct record.

53. DEPUTATIONS

There were no deputations.

54. PUBLIC QUESTIONS

There were no public questions.

PART I

**55. ARRANGEMENTS FOR THE ASSESSMENT AND HEARING OF COMPLAINTS
ABOUT MEMBER CONDUCT**

Consideration was given to a report of the Borough Solicitor (affixed in the Minute book) which advised Members of the new arrangements to transfer responsibility for assessment and hearing of complaints about Member Conduct from the Standards Board for England to Local Standards Committees.

Members discussed the criteria that must be satisfied in order for a resident to be sanctioned to act as an Independent Member. There was some concern that Independent Members could be affiliated to a political party or social fraternity that may undermine their decision making capacity. Members would be provided with further advice on recruitment guidelines once the Standards Board had issued the required guidance material.

RECOMMENDED: That,

1. the Council increase the size of the Standards and Governance Committee to 9 comprising 3 Independent Members and 6 Councillors;
2. the procedure for recruiting Independent Members set out in Section 2 of this report be approved; and
3. the Monitoring Officer be authorised to commence the procedure for recruiting the Independent Members (two vacancies if recommendation 1 above is accepted).

PART II

RESOLVED: That,

1. assessment of all allegations be delegated to and undertaken by an Assessment Sub-Committee comprising three members of the Standards and Governance Committee to be chaired by an Independent Member, and involving at least one Councillor;
2. all reviews of decisions of the Assessment Sub-Committee be delegated to and undertaken by a Review Sub-Committee comprising three members of the Standards and Governance Committee chaired by an Independent Member and involving at least one Councillor;
3. the hearing of matters referred to the Standards & Governance Committee for determination be delegated to a Determination Sub-Committee comprising three members of the Committee and chaired by an Independent Member and involving at least one Councillor;
4. substitute members be appointed to the relevant Sub-Committee from the Members of the Standards and Governance Committee;
5. the address to which written allegations under Section 57 A (1) of the Local Government Act 2000 are to be sent shall be the Monitoring Officer at the Town Hall and that a generic email address also be set up;
6. details of the new arrangements for local assessment and determinations be prepared by the Monitoring Officer and published in Coastline (subject to the Editorial Panel's consent) and on the Council's website and that leaflets be produced and placed in the Town Hall reception and, subject to agreement, in Libraries and the CAB; and
7. the conduct of any appeal to the Adjudication Panel be delegated to the Monitoring Officer, including the decision and appointment of external legal representation, and that the Monitoring Officer keep the Standards and Governance Committee regularly updated on progress of any appeal.

56. PRESENTATION BY AUDIT COMMISSION AND MAZARS ON DRAFT ANNUAL AUDIT AND INSPECTION LETTER 2006/07 AND AUDIT INSPECTION PLAN

Consideration was given to The Draft Annual Audit and Inspection Letter and Audit and Inspection Plan (both of which are affixed in the Minute book) which were presented to Members by representatives of the Audit Commission and Mazars, the Council's appointed auditors. The report provided an overall summary of the Audit Commission's assessment of the Council drawing on audit, inspection and performance assessment work.

Members expressed a number of opinions on various statements throughout the Audit and Inspection Letter and asked that these views be considered for the final version of the document. Members were advised that overall the report cast a positive light on Gosport Borough Council which had made a number of improvements over the year, particularly in key areas such as Community Safety and Waste Collection.

It was agreed that the Chief Executive should liaise with the Audit Commission on the proposed amendments to the documents. The final version of each document would be distributed to Members when published.

RESOLVED: That, following the views expressed by Members of the Committee, the Chief Executive be requested to liaise with the Audit Commission on the proposed amendments to the Annual Audit and Inspection Letter and Audit Inspection Plan.

57. INTERNAL AUDIT PROGRESS REPORT FROM 31/12/2007 – 31/03/2008

Consideration was given to a report of the Head of Internal Audit and Risk Assurance (affixed in the Minute book) which provided the Committee with performance figures for the Internal Audit Section over the final three months of the financial year. Also provided in the report was an independent internal audit opinion on the overall control environment based on coverage for the full year. Members were provided with a table of all recommendations compared against last year.

Members were informed that as well as completing 98% of the targeted reviews for the year an income had been attained as a result of the new partnership arrangements with Eastleigh Borough Council, which involved sharing and combining audit resources. The Head of Internal Audit and Risk Assurance reported to Members that the partnership had so far proved to be very successful. Members accordingly extended their thanks and congratulations.

RESOLVED: That the report of the Head of Internal Audit and Risk Assurance be noted

58. LOCAL GOVERNMENT OMBUDSMAN: CHANGES TO JURISDICTION AND OPERATION

Consideration was given to a report of the Borough Solicitor (affixed in the Minute book) which advised the Committee on the introduction of changes to the Local Government Ombudsman's (LGO's) jurisdiction and operation.

RESOLVED: That the report of the Borough Solicitor be noted

59. STANDARDS AND GOVERNANCE COMMITTEE WORKPLAN

Consideration was given to the revised Standards and Governance Committee Workplan (a copy of which is affixed in the Minute book) which was presented to Members by the

Borough Solicitor.

Members agreed that the revised Workplan was now suitably structured and were encouraged by the progress made by the Committee.

RESOLVED: That the revised Committee Workplan be approved.

The meeting commenced at 6.00pm and concluded at 7.40pm.

CHAIRMAN

Gosport Borough Council

Report to those charged with governance 2007/08

Report to the Standards and Governance Committee on

11 September 2008

Date of report: 3 September 2008

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Appendix A

Statement of Responsibilities of Auditors and of Audited Bodies

Our audit letters and reports are prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies, issued by the Audit Commission.

Reports prepared by appointed auditors and addressed to Members or Officers are prepared for the sole use of the audited body, and no responsibility is taken by auditors to any Member or Officer in their individual capacity, or to any third party.

1 Executive summary

1.1 Statement of Accounts

- 1.1.1 Our work on Gosport Borough Council's Statement of Accounts is now substantially complete and we expect to issue an unqualified audit opinion by 30 September 2008. If any further matters arise between the date of this report and the signing of the audit opinion that require to be reported to those charged with governance, we will communicate these directly to the Chairman of the Standards and Governance Committee.

1.2 Use of resources

- 1.2.1 Our work on the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources is in progress. Based on the audit work carried out so far, we expect to issue an unqualified value for money conclusion by 30 September 2008.

2 Background to the report

2.1 Purpose of report

- 2.1.1** Mazars LLP are the external auditors appointed by the Audit Commission to undertake the audit of the Statement of Accounts of Gosport Borough Council (the Council) for the financial year ended 31 March 2008. Our Audit & Inspection Plan outlining the scope of our audit was presented to the Standards and Governance Committee on 23 April 2007.
- 2.1.2** We are now in the process of completing our audit work and are required by the Audit Commission's statutory Code of Audit Practice for local government bodies (the Code) to issue a report to "those charged with governance" summarising the significant matters arising. We have agreed that, in general, the appropriate addressee of communications with those charged with governance is the Standards and Governance Committee.
- 2.1.3** We are also required by International Standard on Auditing (ISA) (UK & Ireland) 260: "Communication of audit matters with those charged with governance", to report certain matters before we give our opinion on the Statement of Accounts. Section 3 of this report, covering the Statement of Accounts, fulfils this requirement.

2.2 Scope of the report

- 2.2.1** In undertaking our audit, we comply with the statutory requirements of the Audit Commission Act 1998 and the Code. Auditors' responsibilities are to review and report on, to the extent required by the relevant legislation and the requirements of the Code:
- The Council's Statement of Accounts; and
 - Whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
- 2.2.2** This report covers the audit of the Council for the year ended 31 March 2008 and includes the significant findings, conclusions and recommendations arising from our work.

3 Statement of Accounts

3.1 Respective responsibilities of the Council and the external auditors

3.1.1 The Statement of Accounts, which comprise the published accounts of the Council, are an essential means by which it accounts for its stewardship of the resources at its disposal and its financial performance in the use of those resources. It is the Council's responsibility to:

- Put in place systems of internal control to ensure the regularity and lawfulness of financial transactions;
- Maintain proper accounting records; and
- Prepare financial statements that present fairly the financial position of the Council and its expenditure and income.

3.1.2 The Council is also responsible for preparing and publishing an Annual Governance Statement with its financial statements.

3.1.3 In accordance with the Audit Commission Act 1998 and the Code, the external auditors are required to audit the financial statements and to provide an opinion on whether the Council has met its statutory and regulatory responsibilities.

3.2 Status of the audit

3.2.1 Our work on the Council's Statement of Accounts is substantially complete and we expect to issue our audit opinion by 30 September 2008. If any matters arise between the date of this report and the signing of the audit opinion that require to be reported to those charged with governance, we will communicate these directly to the Chairman of the Standards and Governance Committee.

3.3 Matters to be reported to those charged with governance

3.3.1 Under ISA 260, the auditor is required to communicate the following findings from the audit to those charged with governance:

- The auditor's views about the qualitative aspects of the Council's accounting practices and financial reporting;
 - The final draft of the representation letter that the auditor is requesting management to sign;
 - Uncorrected misstatements;
 - Expected modifications to the auditors' report;
 - Material weaknesses in internal control identified during the audit
 - Matters specifically required by other ISAs (UK and Ireland) to be communicated to those charged with governance; and
 - Any other audit matters of governance interest.
-

3.3.2 The matters that we wish to draw to your attention are outlined below.

Qualitative aspects of accounting practices and financial reporting

3.3.3 Our audit includes consideration of the qualitative aspects of the financial reporting process, including matters that have a significant impact on the relevance, reliability, comparability, understandability and materiality of the information provided in the Statement of Accounts. There are no matters that we wish to draw to your attention in relation to the 2007/08 Statement of Accounts.

Letter of representation

3.3.4 It is necessary for us to obtain written representations from management as an acknowledgement of its responsibility for the fair presentation of the financial statements and as audit evidence on matters material to the financial statements. The draft letter of representation is included in Appendix A.

Misstatements

3.3.5 A small number of misstatements in the draft Statement of Accounts were identified during the course of the audit and drawn to the attention of your officers, none of which were material. There were no significant uncorrected misstatements.

3.3.6 The most significant corrected misstatement is outlined below:

Description of misstatement	Income & Expenditure Account		Balance Sheet		Statement of Movement on the General Fund Balance	
	Dr £000	Cr £000	Dr £000	Cr £000	Dr £000	Cr £000
Sundry Creditors	-	-	1,164	-	-	-
Sundry Debtors	-	-	-	1,164	-	-
<i>NNDR payment received in to the Council's bank account on 1 April 2008 from Ministry of Defence in relation to 2008-09 was entered on to the ledger as at 31 March 2008 resulting in creditors and debtors being overstated.</i>						
<i>The general fund is not affected but an adjustment is required to both debtor and creditor balances.</i>						

Expected modifications to the auditors' report

3.3.7 On the basis of our audit work, we currently propose to issue an unqualified audit opinion on the financial statements. Our auditors' report is attached at Appendix B.

Material weaknesses in internal control identified during the audit

3.3.8 Our audit did not identify any material weaknesses in internal control which require to be reported to those charged with governance. However, we identified a small number of areas where there was scope for improvement in procedures and controls, which have been included in a detailed report to management.

3.3.9 We have not provided a comprehensive statement of all weaknesses which may exist in internal control or all improvements which may be made, but have addressed only those matters which have come to our attention as a result of audit procedures we have performed

Matters specifically required by other ISAs to be communicated

3.3.10 Other auditing standards require us to communicate with those charged with governance in a number of specific circumstances, for example:

- Where we suspect or detect fraud;
- Where there is inconsistency between the financial statements and other information in documents contained in the financial statements; and
- Where we believe there may be non-compliance with legislative or regulatory requirements.

3.3.11 There are no such matters that we require to report to you in relation to this year's audit.

Any other audit matters of governance interest

3.3.12 There are no other matters arising from our audit work which we feel are of governance interest.

3.4 Action required by those charged with governance

3.4.1 We are drawing the above matters to the attention of those charged with governance so that:

- you can consider them before the audit opinion is signed; and
- the letter of representation can be approved for signing on behalf of the Council by the Deputy Chief Executive and Borough Treasurer before we issue our audit opinion.

4 Use of resources

4.1 Respective responsibilities of the Council and external auditor

- 4.1.1 It is the responsibility of the Council to put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, and to ensure proper stewardship and governance, and regularly to review the adequacy and effectiveness of them.
- 4.1.2 The Code requires the external auditors to reach a conclusion on whether we are satisfied that the Council has proper arrangements in place (the value for money conclusion). In meeting this responsibility, we review evidence that is relevant to the Council's corporate performance management and financial management arrangements.
- 4.1.3 Our work in reaching the value for money conclusion is integrated with our work on use of resources. Use of resources is a qualitative assessment of the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources. The five areas we make assessments on are:
- financial reporting;
 - financial management;
 - financial standing;
 - internal control; and
 - value for money.

4.2 Status of the audit

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

- 4.2.1 On the basis of our audit work, we propose to issue a report that, in all significant respects, the Council has made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2008. Our draft value for money conclusion is attached at Appendix B.

Best Value Performance Plan

- 4.2.2 The Local Government Act 1999 requires the Council to publish an annual Best Value Performance Plan (BVPP) which summarises the Council's assessment of its performance and position in relation to Best Value.
- 4.2.3 The external auditors' responsibilities under the Act require us to consider and report on whether the Council has complied with the statutory requirements in respect of the preparation and publication of the BVPP. Our work involves:
- Consideration of whether the BVPP has been prepared and published in accordance with statutory requirements

-
- Review of the Council's processes for recording and calculating performance indicators that are included within the BVPP.

4.2.4 Our audit work in relation to the 2007/08 BVPP was completed in December 2007 and our statutory report was issued on 14 December 2007. We were satisfied that in all significant respects the BVPP was prepared and published in accordance with the statutory requirements and there were no matters that required to be formally reported to the Council.

Other matters arising from our audit work in relation to the use of resources

4.2.5 The key matters arising from our work in relation to the use of resources will be included in a report to management. There are no matters which we wish to draw to the attention of those charged with governance.

4.3 Action required by those charged with governance

4.3.1 The Standards and Governance Committee is requested to note the above findings. There are no matters that require specific action.

5 Other matters

5.1 Integrity, objectivity and independence

5.1.1 As part of our communication with those charged with governance, ISA (UK and Ireland) 260 and the Auditing Practices Board Ethical Standard 1 require us to communicate the following matters:

- the principal threats, if any, to objectivity and independence identified by the auditor, including consideration of all relationships between the Council, Members and the auditor;
- any safeguards adopted and the reasons why they are considered to be effective;
- any independent partner review;
- the overall assessment of threats and safeguards; and
- information about the general policies and processes for maintaining objectivity and independence.

5.1.2 We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under auditing and ethical standards. We would advise the Committee that, as in previous years, the audit has been subject to an independent partner review in accordance with our Firm's standard practice for public interest audits. Details of our arrangements in relation to independence and objectivity are included, each year, in the Audit & Inspection Plan.

5.2 Fee information

5.2.1 The fee for the 2007/08 audit is in accordance with the budget outlined in the Audit & Inspection Plan.

Audit area	Actual 2007/08
Accounts	£58,750
Use of Resources including data quality	£40,820
Total audit fee	£99,570

5.3 Acknowledgements

5.3.1 During the course of the year, we have received considerable support and assistance from the Council's employees. We would like to take this opportunity to thank them for the time they have made available to help us complete our work and for the positive and constructive approach to the audit.

Appendix A

Draft letter of representation

Mazars LLP
Regency House
3 Grosvenor Square
Southampton
Hampshire
SO15 2BE

Dear Sirs

Gosport Borough Council – audit for year ended 31 March 2008

I confirm to the best of my knowledge and belief, and having made appropriate enquiries of other Officers of the Council, the following representations given to you in connection with your audit of the Council's statement of accounts for the year ended 31 March 2008.

I confirm that the following representations are made on the basis of enquiries by management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy myself that I can properly make each of the following representations to you.

Responsibility for the financial statements and accounting information

I acknowledge, as the responsible finance officer for the Council, my responsibility for preparing a Statement of Accounts that presents fairly the state of affairs, income and expenditure, total recognised gains and losses and cash flows of the Council for the year ended 31 March 2008. All the accounting records have been made available to you for the purpose of your audit and all the transactions of the Council have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and Council meetings have been made available to you.

Responsibility to disclose relevant information

I confirm that I have taken all the necessary steps to make myself aware, as responsible financial officer, of any relevant audit information and to establish that you as auditors are aware of the information.

As far as I am aware, there is no relevant audit information of which, as the Council's auditors, you are unaware.

Accounting policies

I confirm that I have reviewed the accounting policies applied during the year in accordance with Financial Reporting Standard 18 and consider them appropriate for the year.

Contingencies

There are no material contingent losses including pending or potential litigation that should be accrued where:

- i. information presently available indicates that it is probable that an asset has been impaired or a liability had been incurred at the balance sheet date; and
- ii. the amount of the loss can be reasonably estimated.

There are no material contingent losses that should be disclosed where, although either or both the conditions specified above are not met, there is a reasonable possibility that a loss, or a loss greater than that accrued, may have been incurred at the balance sheet date.

There are no contingent gains which should be disclosed.

All material matters, including unasserted claims, that may result in litigation against the Council have been brought to your attention.

Charges on assets

All the Council's assets are free from any charges exercisable by third parties except as disclosed within the Statement of Accounts.

Laws and regulations

I confirm that I have disclosed to you all those events of which I am aware which involve actual or possible non-compliance with laws and regulations, together with the actual or contingent consequences which may arise therefrom.

There have been no frauds or irregularities involving Members, management or employees who have significant roles in the accounting system and internal control structure and which could have a material effect on the Statement of Accounts.

The Council has complied with all aspects of contractual agreements that would have a material effect on the accounts in the event of non-compliance.

Fraud

I acknowledge my responsibility as the responsible financial officer for the Council, for the design and implementation of systems of internal control to prevent and detect fraud. We have disclosed to you:

- all the results of our assessment of the risk that the statement of accounts may be materially misstated as a result of fraud;
- there were no cases of fraud or suspected fraud affecting the Council involving:
 - management and those charged with governance;
 - employees who have significant roles in internal control; and
 - others where fraud could have a material effect on the statement of accounts.

We have made known to you all knowledge of any allegations of fraud, or suspected fraud, affecting the Council's Statement of Accounts communicated by employees, former employees, regulators or others.

Related party transactions

All transactions and balances with related or associated parties, including sales, purchases, loans, transfers, leasing arrangements and guarantees have been made available to you and have, where material and appropriate for presentation purposes, been disclosed in the accounts.

Future commitments

The Council has no plans, intentions or commitments that may materially affect the carrying value or classification of assets and liabilities or give rise to additional liabilities.

Post balance sheet events

There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the statement of accounts or inclusion of a note thereto, I will advise you accordingly.

Going concern

To the best of my knowledge there is nothing to indicate that the Council will not continue as a going concern in the foreseeable future. The period to which I have paid particular attention in assessing the going concern basis is not less than twelve months from the date of approval of the accounts.

Uncorrected misstatements

I am not aware of any uncorrected misstatements, other than those which are 'clearly trivial', which require amendment to the Statement of Accounts.

Yours faithfully

Peter Wilson

Deputy Chief Executive and Borough Treasurer

Appendix B

Independent auditors' report to the members of Gosport Borough Council

Opinion on the financial statements

We have audited the Authority accounting statements and related notes of Gosport Borough Council for the year ended 31 March 2008 under the Audit Commission Act 1998. The Authority accounting statements comprise the Income and Expenditure Account, the Statement of the Movement on the General Fund Balance, the Balance Sheet, the Statement of Total Recognised Gains and Losses, the Cash Flow Statement, the Housing Revenue Account, the Collection Fund and the related notes. These 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 Gosport Borough Council in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 36 of the Statement of Responsibilities of Auditors and of Audited Bodies prepared by the Audit Commission. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority and the Authority's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the Chief Finance Officer and auditor

The Chief Finance Officer's responsibilities for preparing the financial statements in accordance with relevant legal and regulatory requirements and the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2007 are set out in the Statement of Responsibilities for the Statement of Accounts.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the Authority accounting statements present fairly, in accordance with relevant legal and regulatory requirements and the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2007, the financial position of the Authority and its income and expenditure for the year.

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

We read other information published with the Authority accounting statements, and consider whether it is consistent with the audited Authority accounting statements. This other information

comprises only the Explanatory Foreword. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the Authority accounting statements. Our responsibilities do not extend to any other information.

Basis of audit opinion

We conducted our 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 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 accounting statements and related notes, and of whether the accounting policies are appropriate to the Authority's circumstances, consistently applied and adequately disclosed.

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

Opinion

In our opinion the Authority financial statements present fairly, in accordance with relevant legal and regulatory requirements and the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2007, the financial position of the Authority as at 31 March 2008 and its income and expenditure for the year then ended.

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.

Auditors' Responsibilities

We are 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 us to report to you our conclusion in relation to proper arrangements, having regard to relevant criteria specified by the Audit Commission for principal local authorities. We report if significant matters have come to our attention which prevent us from concluding that the Authority has made such proper arrangements. We are not required to consider, nor have we considered, whether all

aspects of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

Conclusion

We have undertaken our 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 December 2006, we are satisfied that, in all significant respects, Gosport Borough Council made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2008.

Best Value Performance Plan

We issued our statutory report on the audit of the Authority's Best Value Performance Plan for the financial year 2007/08 on 14 December 2007. We did not identify any matters to be reported to the Authority and did not make any recommendations on procedures in relation to the plan.

Certificate

We certify that we 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.

Mazars LLP

Chartered Accountants and Registered Auditors

AGENDA ITEM NO. 8

Board/Committee: Standards & Governance Committee
Date of Meeting: 11 September 2008
Title: Local Assessment Criteria and other procedural matters
Author: Borough Solicitor
Status: **FOR DECISION**

Purpose

To propose criteria to aid the Assessment Sub-Committee and the Review Sub-Committee in deciding how to assess a complaint and to deal with other procedural matters.

Recommendation

1. That the Standards and Governance Committee approve the criteria for assessing complaints about member conduct set out in this report and Appendix 1
2. That the Monitoring Officer arranges for the criteria for assessment and the procedures to be followed to be published on the Council's website and subject to the Coastline Editorial Panel's approval published in Coastline.
3. That the Standards and Governance Committee decides how it wishes to appoint the members to the Sub-Committees.
4. That the Standards and Governance Committee approve the Procedural matters set out in the report and in Appendix 1.

1 Background

- 1.1 The Board considered my report on the amendments contained in the Local Government Act 2000 (the Act) to facilitate the transfer of responsibility from the Standards Board for England to local Standards Committees. My report also set out how the Standards Committee (England) Regulations 2008 (the Regulations) detailed how these new arrangements are to work.
- 1.2 The Standards Board for England have now issued guidance to assist local assessment of complaints and the Committee has to take account of their guidance.

2 Report

Assessment Criteria

- 2.1 The Standards Board's Guidance advises Committee's to develop criteria against which it assesses new complaints and decides what action, if any, to take. These criteria should reflect local circumstances and priorities and be simple, clear and open. They should ensure fairness for both the complainant and the member. The criteria should be used by both the Assessment and Review Sub-Committee.
- 2.2 Assessing all new complaints by established criteria will also protect the committee members from accusations of bias. It is important that complainants have confidence that complaints are taken seriously and dealt with appropriately.
- 2.3 The Committee is also advised that when drawing up criteria they should consider the cost to the public purse and officers' and elected members' time in investigating complaints or taking other action particularly where the matter is relatively minor and the public benefit in investigating complaints which are less serious, politically motivated, malicious or vexatious.
- 2.4 The Assessment Criteria is set out in Appendix 1. The criteria will need to be publicised and also kept under review.

Procedural matters

Appointment of Sub-Committees

- 2.5 As members are aware there have been a number of meetings of the Assessment Sub-Committee. The Council is aiming to assess complaints within an average of 20 working days from receipt of the complaint. The Assessment and Review Sub-Committees are not required to have fixed membership or a fixed chairman although they have to be chaired by an Independent Member.
- 2.6 The Standards Board Guidance advises that the assessment process must be conducted with impartiality and fairness. There may be cases where it would not be appropriate for a member to be involved in the process even if not disqualified from doing so by law. They advise that any member who is a complainant or closely associated with the complainant or is a potential witness or victim relating to the complaint should not participate in the assessment process. Members with a personal interest as defined in the Code of Conduct should also not take part in the assessment of the complaint.
- 2.7 Thus far I have contacted the Chairman and discussed with him the membership of the Sub-Committee taking account of the above guidance. It would be possible to report the matter to the

Committee for decision by either extending the 20 working days or the Committee agreeing to hold an urgent meeting as and when required.

- 2.8 Whilst it is possible to appoint substitute members to the sub-committees any substitutes may only be appointed if they are a member of the Standards and Governance Committee.
- 2.9 Officers advising the Assessment Sub-Committee and the Review Sub-Committee will also consider if they have any conflict of interest from for example previously advising the subject member or complainant about the matter. Officers will also not be involved in the assessment, hearing and investigation aspects of the same complaint. However where the Deputy Monitoring Officer and the Monitoring Officer are not able to participate it may be necessary to bring in external resources.

Acknowledging receipt of a complaint

- 2.10 As Monitoring Officer I have discretion to take the administrative step of acknowledging the receipt of the complaint to the complainant and also telling the subject member that a complaint has been received. The Standards Board Guidance is that such correspondence should state that a complaint has been made, give the name of the complainant (unless the complainant has requested confidentiality and the Sub-Committee has not yet considered whether or not to grant it) and the relevant paragraphs of the Code of Conduct that may have been breached and the date of the sub-committee meeting if this is known. A written summary of the allegation is only provided once the sub-committee has met.
- 2.11 Each complainant is asked if they wish their details to remain confidential. If such a request is made then it is for the Sub-Committee and not the Monitoring Officer to decide whether or not to grant the request.
- 2.12 The Committee is advised in the Standards Board Guidance to develop criteria by which the Assessment Sub-Committee should determine requests for confidentiality. Such requests should only be granted in exceptional circumstances. Where a request is denied the sub-committee may wish to offer the complainant the option to withdraw their complaint but the sub-committee needs to balance the public interest in proceeding with an investigation against the complainant's wish to have their identity withheld. Criteria for making such decisions are set out in Appendix1.

Anonymous Complaints

- 2.13 The Committee is advised to establish criteria for dealing with anonymous complaints and these are set out in Appendix 1.

Access to Information

- 2.14 The access to information requirements have been amended so

that meetings of the Sub-Committees may be held in private and no notice or agenda is required to be published. The decisions of the Sub-Committees are also not subject to the full requirement to be made public. Whilst members of a particular Sub-Committee may ask for a copy of the decision of that Sub-Committee copies of papers and decisions will not be provided to any other members other than in accordance with the law relating to public inspection. Any member who has a copy of the decision should take care that it is not discussed or disclosed to anyone not entitled to see it.

Withdrawing complaints

- 2.15 The guidance suggests that Assessment Sub-Committees should have a framework by which to consider requests to withdraw complaints prior to the Sub-Committee making a decision. Appendix 1 contains a framework.

Multiple and vexatious complaints

- 2.16 The Council may receive a number of complaints from different complainants about the same matter and these may be considered by the same Assessment Sub-Committee. However the Assessment Sub-Committee must reach a decision on each individual complaint.
- 2.17 Even where an individual makes frequent allegations about members with no substance the individual cannot be prevented from submitting complaints and the Assessment Sub-Committee will need to assess the complaint against the agreed criteria.

Decisions

- 2.18 The Council aims to send the decision of the relevant Sub-Committee to the complainant and the member within 5 working days of the decision being taken by the Sub-Committee. The decision is signed by the Chairman of the Sub-Committee and sent out by the Monitoring Officer. Complainants are advised of their right to request a review within 30 days of the date of the decision notice. Any review has to be carried out within 3 months of receiving the request, however the Council is aiming to hold review hearings within an average of 20 working days from the date the request is received
- 2.19 There may be cases where the decision is to refer the complaint to the Standards Board for England and the Assessment Sub-Committee will need to decide whether to give the member a summary of the complaint. A summary does not need to be provided where giving the summary would be against the public interest or would prejudice any future investigation.
- 2.20 Decisions on complaints are open to public inspection and will be kept by the Monitoring Officer for the appropriate period of time.

3 Risk Assessment

- 3.1 The Council has to comply with the statutory obligations which may place a significant additional burden on the Monitoring Officer.
- 3.2 It will be necessary to keep under review the resources available to the Monitoring Officer to enable her to discharge her duties and assist the Standards and Governance Committee in discharging their duties under the legislation.

4 Conclusion

- 4.1 This report has dealt with the criteria to be used in assessing complaints and other procedural matters to ensure that the Council's procedures are fair, efficient and transparent.
- 4.2 The Council's constitution will need to be amended to reflect the new arrangements and a report will be brought to the next meeting.
- 4.3 The Standards Board for England has published guidance and a toolkit for Standards Committees which may be found on their website.
- 4.4 The Monitoring Officer has already made the first quarter's return on complaints, investigations and determinations to the Standards Board for England.

Financial Services comments:	No provision is currently made in the Council's budget for the cost of undertaking these new responsibilities.
Legal Services comments:	Contained in the report.
Service Improvement Plan implications:	
Corporate Plan:	Responding to these new responsibilities should assist the Council in the pursuit of excellence objectives.
Risk Assessment:	Contained in the report
Background papers:	The Constitution, Local Government Act 2000 and the Standards Committee (England) Regulations 2008
Appendices/Enclosures:	Appendix 1 Local Assessment Criteria
Report author/ Lead Officer:	Borough Solicitor

**STANDARDS AND GOVERNANCE COMMITTEE: LOCAL ASSESSMENT
CRITERIA**

The following criteria shall be followed by the Assessments Sub-Committee and the Review Sub-Committee when considering allegations that a Member (which term includes co-opted member or any other person subject to the Members' Code of Conduct) relating to Gosport Borough Council has failed to follow the Members' Code of Conduct.

A. If an allegation discloses a potential breach of the Code of Conduct, then the Assessment Sub-Committee will consider what action to take using the following criteria and taking account of the Standards Board for England's Guidance:

1. Is the complaint within the jurisdiction of the Committee?
2. Is it a complaint against one or more named Members or co-optees of the Authority covered by the Members' Code of Conduct?
3. Was the named Member in office at the time of the alleged conduct and the Code of Conduct was in force at the time?
4. Would the complaint, if proven, be a breach of the Code under which the Member was operating at the time of the alleged misconduct?

NOTE If the complaint fails one or more of the above tests, it cannot be investigated as a breach of the Code.

5. Is it serious enough to warrant further action or is the complaint too trivial to warrant further action?
6. Is this part of a continuing pattern of less serious misconduct that is unreasonably disrupting the business of the authority and is there no other avenue left to deal with it except investigation?
7. Is the complaint about something which happened so long ago that there would be little benefit in taking action now?
8. Would an investigation serve a useful purpose?
9. Is the case suitable for local investigation?
10. Is this a case where alternative action such as training or mediation would be more appropriate?
11. Would an apology be appropriate?
12. Does the complaint appear to be simply malicious, relatively minor, politically motivated or tit-for-tat?
13. The same or substantially similar complaint has already been the subject of an investigation, other action relating to the code of conduct or inquiry and there is nothing further to be gained by further action being taken.
14. The complaint concerns acts carried out in the Member's private life, when s/he is not carrying out the work of the authority or have not misused their position as a member.

15. It appears that the complaint is really about dissatisfaction with a Council decision.
16. There is not enough information currently available to justify a decision to refer the matter for investigation.
17. Is the complaint about someone who is no longer a member of Gosport Borough Council but is a member of another authority, if so then does the Sub-Committee wish to refer the complaint to the Monitoring Officer of that other authority.

B. Circumstances when the Assessment Sub-Committee will refer a complaint to the Standards Board for England:

1. Complaints where the status of the Member(s) or the number of Members about whom the complaint is made would make it difficult for them to deal with the complaint. For example, where the Member is a Group Leader, elected Mayor or member of the Council's Standards and Governance Committee;
2. Complaints where the status of the complainant(s) make it difficult for the Standards and Governance Committee to deal with the complaint. For example, is the complainant a Group Leader, elected Mayor or a member of the Standards and Governance Committee, the Chief Executive, the Monitoring Officer or other senior officer?
3. Where there is potential conflict of interest of so many members of the Standards and Governance Committee that it could not properly monitor the investigation;
4. Where there is a potential conflict of interest of the Monitoring Officer or other officers and a suitable alternative arrangement cannot be put in place to address the conflict;
5. Where the case is so serious or complex, or involving so many Members that it cannot be handled locally;
6. Where the complaint requires substantial amounts of evidence beyond that available from the Council's documents, its Members or officers;
7. Where there is substantial governance dysfunction in the Council or its Standards and Governance Committee;
8. Where the complaint relates to long-term or systematic Member / Officer bullying which could more effectively be investigated by somebody from outside the Council;
9. Where the complaint raises significant or unresolved legal issues on which a national ruling would be helpful;
10. Where the public might perceive the Council to have an interest in the outcome of a case. For example, if the Council could be liable to be judicially reviewed if the complaint was upheld;
11. Where there are exceptional circumstances which prevent the Council or its Standards and Governance Committee investigating the complaint competently, fairly and in a reasonable period of time or meaning that it would be unreasonable for local provision to be made for an investigation.

C. Review Sub-Committee

1. All appeals considered by the Panel shall be carried out in accordance with the above criteria;
2. The Panel shall decide whether the original decision of Assessments Panel is either upheld or overturned.

D. Confidentiality

As a matter of fairness and natural justice a member should usually be told who has complained about them. However there may be instances where the complainant has asked for their identity to be withheld.

The decision whether or not to grant the request will be made by the Assessment Sub-Committee who will assess the request against the following criteria.

1. Requests should only be granted in exceptional circumstances.
2. The request for confidentiality should be considered alongside the substance of the complaint itself.
3. Does the complainant have reasonable grounds for believing that they will be at risk of physical harm if their identity is disclosed?
4. Is the complainant an officer who works closely with the subject member and is afraid of the consequences to their employment or losing their job if their identity is disclosed?
5. Does the Complainant suffer from a serious health condition and are there medical risks associated with their identity being disclosed?
6. Is it possible to investigate the complaint without making the complainant's identity known?

E. Anonymous complaints

The decision whether or not to refer an anonymous complaint for investigation or other action will be made by the Assessment Sub-Committee and will only be referred by them if the anonymous complaint includes documentary or other photographic evidence indicating an exceptionally serious or significant matter.

F. Withdrawing a complaint

The Assessment Sub-Committee will use the following framework when deciding whether to allow a complaint to be withdrawn.

1. Does the public interest in taking some action on the complaint outweigh the complainant's desire to withdraw the complaint?
2. Is the complaint such that action can be taken on it for example an investigation without the complainant's participation?
3. Is there an identifiable underlying reason for the request to withdraw the complaint? For example, is there information to suggest that the complainant has been pressured by the subject member or an associate of theirs to withdraw the complaint?

NOTE if there is any conflict between the Standards Board for England's guidance and this criteria, then the Standards Board for England's guidance shall at all times prevail.

September 2008

AGENDA ITEM NO. 9

Board/Committee:	STANDARDS AND GOVERNANCE COMMITTEE
Date of Meeting:	11 SEPTEMBER 2008
Title:	COMPLAINTS PROCEDURES AND ANALYSIS
Author:	CORPORATE SERVICES MANAGER
Status:	FOR RECOMMENDATION

Purpose

To monitor the formal complaints received during 2007/8 financial year and consider draft guidance notes for officers involved in future complaints investigations.

Recommendation

It is recommended that the Board, having given due consideration to the contents of the report, provide feedback as appropriate to the Council Management Team on the management of the formal complaints received in 2007/8.

1 Background

- 1.1 In accordance with usual procedures a report is submitted outlining the operation of the Council's formal complaints procedure, together with an analysis of complaints for the 2007/8 financial year.
- 1.2 The Committee has previously resolved that Officers be required to prepare a monitoring report on a six-monthly basis to enable Members to consider the operation of the Complaints Procedures, identify trends in complaints and recommend remedial action if necessary. A report on formal complaints received in the first 6 months of 2007/8 was considered by the Committee at its meeting on 17 January 2008.

2 Report

- 2.1 All formal complaints received, either on-line or in writing, are managed and monitored by staff in the Corporate Services Unit. Initially the complaint is dealt with as a Stage 1 and is allocated to the appropriate Service Unit Manager for a response. If the complainant remains dissatisfied, the complaint is escalated to Stage 2 and arrangements are made for an independent Manager to investigate the matter and write directly to the complainant with their findings and conclusions. If the complainant remains dissatisfied after the Stage 2 process they can request that their complaint is escalated to Stage 3 whereby it is considered by a Panel of 3 Councillors. The

complainant has an ultimate right to refer their complaint to the Local Government Ombudsman at any time, however the Ombudsman will not normally consider a complaint until and unless the local authority's internal complaints procedures have been exhausted.

- 2.2 An analysis of Stage 1, 2 and 3 formal complaints across Service Units is shown in Appendix A. As can be seen there were 91 complaints overall of which 25 progressed to Stage 2 and 5 to Stage 3. This is a significant increase on the 2006/7 figure of 52 complaints. However, the figures are somewhat distorted as 41 Stage 1 complaints were received that related to the same Planning issue.
- 2.3 An analysis of the type of complaint received during 2007/8 is attached as Appendix B. It is not considered that there is any particular trend which would give cause for concern and the overall number of complaints is encouragingly low, averaging at one formal complaint a week. The most common types of complaint relate to housing matters and refuse collection which is perhaps to be expected given the nature of these services. No complaints were received in respect of equality or diversity issues.
- 2.4 A qualitative analysis of complaints for 2007/8 has also been carried out to determine whether the process has had a positive effect in either identifying improvements in procedures or in the way services are delivered. A summary of the results of the exercise is shown in Appendix C and does indicate that, where appropriate, changes have been made to prevent recurrences of a problem. It is also evident that the Council has tried to assist complainants in circumstances where the Council was not responsible for the problem, but has referred it to or taken it up with the relevant third party agency or company. In a number of cases Service Units have liaised with other relevant Units to achieve a satisfactory outcome.
- 2.5 A survey of complainants, asking for opinions and comments on the complaints procedures (rather than the outcome) has also been carried out and an analysis is shown in Appendix D. The results are somewhat mixed but people's views are often influenced by the outcome of their complaint rather than the efficiency of the process. Most of the critical comment related to dissatisfaction with the fact that the complaint was not upheld. Nevertheless the feedback has proved useful in assessing the effectiveness of the complaints procedures.

3 Guidelines for Staff

- 3.1 The Guidelines for staff are included as Appendix E.

4 Risk Assessment

- 4.1 There is no identifiable business risk associated with this report.

5 Conclusion

- 5.1 The current formal complaints arrangements have now been in place for over 2 years. The number of formal complaints is relatively low and there are no particular or unexpected trends. Complaints have been reviewed and analysed to identify opportunities for improving services and procedures and wherever possible appropriate action has been taken.
- 5.2 The Complaints processes and procedures appear to be operating satisfactorily and it is not recommended that any changes are made although further reviews will take place on a regular basis.
- 5.3 Further work needs to continue to be done, as part of an on-going process to determine how effective the complaints process has been in improving service delivery.
-

Financial Services comments:	There are no financial implications.
Legal Services comments:	There are none.
Service Improvement Plan implications:	There are none.
Corporate Plan:	The effective management of complaints procedures contributes to the strategic priority of enhanced customer service.
Risk Assessment:	There are no business risks associated with this report.
Background papers:	None
Appendices/Enclosures:	
Appendix 'A'	Complaints analysis across Service Units 2007/8
Appendix 'B'	Analysis by type of complaint 2007/8
Appendix 'C'	Complaints 2007/8 Qualitative Analysis
Appendix 'D'	2007/8 Complainant survey
Appendix 'E'	Guidelines for Staff
Report author/ Lead Officer:	Ken Lucking, Corporate Services Manager

APPENDIX A

COMPLAINTS ANALYSIS

	Stage 1 Service Manager	Stage 2 Independent Manager	Stage 3 Members' Panel
BUSINESS UNIT			
Chief Executive	1	1	0
Development Services	42/49	19	4
Financial Services	3	1	0
Housing Services	11/14	1	1
Legal and Democratic Services	0	0	0
Leisure and Cultural Services	2/3	2	0
Environmental Services	14/19	1	0
Corporate Services	2	0	0
TOTAL	91	25	5
Percentage responded to within target 10 working days	75/91 82.42%		

APPENDIX B

Planning	48
Housing (various)	14
Refuse Collection/bottle banks	5
Grounds maintenance	4
Public toilets	3
Council tax	2
Data protection/Fol	2
Dog fouling/dog bins	2
General environmental	2
Leisure (play area)	2
Benefits	1
Car parks	1
Cemetery	1
Stokes Bay Mobile Home Park	1
Street litter	1
Traffic	1
Trees	1
TOTAL	91

APPENDIX C

QUALITATIVE ANALYSIS

	No. of complaints	Complaint <i>against GBC</i> was justified	Was any action proposed as a result?	Was action implemented?	Has this been successful?	Were there any corporate implications (other units?)	If so have these been followed up?
SERVICE UNIT							
Chief Executive	1	0	0	N/A	N/A	N/A	N/A
Development Services	49	43 (2 partial)	45	45	45	2	Yes/not known
Financial Services	3	3	3	3	3	No	N/A
Housing Services	14	5 (4 partial)	8	8	8	No	N/A
Legal and Democratic Services	0	N/A	N/A	N/A	N/A	N/A	N/A
Leisure and Cultural Services	3	2 (1 partial)	3	2 (1 subject to legislation)	3	2	1
Environmental Services	19	14 (1 partial)	18	18	18	No	N/A
Corporate Services	2	1	1	1	1	No	N/A
TOTAL	91	68	77	77	77	4	2

APPENDIX D

Survey Analysis	Surveys returned		Surveys sent 91 25%		neither satisfied or dissatisfied		dissatisfied		very dissatisfied		No opinion	
	very satisfied		satisfied									
Complaints Leaflet												
How satisfied were you with: The information in the complaints leaflet?	9	43%	8	38%	4	19%					0%	
How easy the complaints leaflet was to understand?	9	43%	7	33%	4	19%	1	5%			0%	
Handling your complaint												
The helpfulness of the complaints staff	7	33%	7	33%	3	14%	0%	3	14%	1	5%	1
How we kept you informed	6	29%	8	38%	5	24%		1	5%	2	10%	1
The quality of our communications e.g. easy to understand	8	38%	5	24%	7	33%		1	5%		0%	
The way we handled your complaint	8	38%	3	14%	6	29%		1	5%	3	14%	
The Outcome of your complaint												
How satisfied were you with...												
Our understanding of your complaint	6	29%	5	24%	5	24%		2	10%	1	5%	1
How we explained the outcome	6	29%	3	14%	6	29%		1	5%	3	14%	
The final outcome	5	24%	4	19%	4	19%		1	5%	3	14%	
The complaints procedure	6	29%	4	19%	4	19%		2	10%	2	10%	

Monitoring

These optional questions are included to help us ensure that we provide services fairly and equally to all of our residents and service users. Please remember that your answers are anonymous and will not be linked to you as an individual in any way

	very satisfied		satisfied		neither satisfied or dissatisfied		dissatisfied		very dissatisfied	No opinion
a. How satisfied are you that you are able to access GBC's services as necessary?	7	33%	7	33%	3	14%	1	5%	1	
b. if you were dissatisfied with your ability to access GBC's services, could you please state why?										
c. Were you satisfied with how fairly you were treated?	5	24%	5	24%	5	24%	1	5%	3	
e. are you male or female										
Male	17	81%								
Female	6	29%								

f. what was you age on your last birthday?

Average age of responders: 60

g. do you have any long-standing illness, disability or infirmity?

Yes	5	24%
No		

h. does this illness limit your activities in any way?

Yes	5	24%
No		

i. Which of these groups do you consider you belong to?

23	100%	White British
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APPENDIX E

GUIDELINES FOR STAFF

STAGE 1 - INVESTIGATION BY RELEVANT SERVICE UNIT MANAGER

Manager to *personally* carry out the following tasks within 10 working days of the request (unless a later date due to leave has been notified to the Complaints Officer):

1. Request appropriate Section Head or Supervisor to provide a summary of the case
2. Obtain all relevant information – correspondence, e-mails, file notes, forms etc
3. Interview relevant staff and obtain written statement(s) if necessary
4. If required contact the complainant and obtain their views and clarify any areas of confusion
5. Review all aspects of the case, reach conclusion
6. Write to (or email if appropriate) the complainant clearly setting out findings, conclusions, any action to be taken and whether there is a need for any follow-up, advise of right to a Stage 2 review
7. If complaint is justified consider whether any action needs to be taken to prevent any recurrence
8. If there is an agreement to follow-up make appropriate reminder note
9. Consider whether there are any corporate or other Unit implications and take action accordingly

STAGE 2 – REVIEW BY INDEPENDENT MANAGER

1. Obtain all relevant information – correspondence, e-mails, file notes, forms etc
2. Interview relevant staff and obtain statement(s) if necessary
3. Contact the complainant and obtain their views and clarify any areas of confusion
4. Review all aspects of the case, reach conclusion
5. Write to (or email if appropriate) the complainant, within 20 working days of request, clearly setting out findings, conclusions, any action to be taken and whether there is a need for any follow-up, advise of right to Stage 3 review
6. If complaint is justified consider whether any further action or follow-up needs to take place to prevent any recurrence and discuss with Service Unit Manager

STAGE 3 – REVIEW BY COMPLAINTS PANEL

1. Complaints Officer to convene a Panel Hearing, within 30 working days of request
2. Complaints Officer to ensure appropriate officers will be present – including the relevant Service Unit Manager and Stage 2 Manager

3. Compile all relevant case documentation and circulate to all those required to attend the Panel meeting, at least 5 working days prior to the Hearing
4. All relevant officers to fully prepare to present their case to the Panel and answer any questions from those present
5. The Complaints Officer to take notes of the Hearing and circulate within 5 working days
6. The Chief Executive or Corporate Services Manager to write formally to the complainant within 5 working days, setting out the findings and conclusions of the Panel and enclosing payment of any compensation that may have been agreed by the Panel

AGENDA ITEM NO. 10

Board/Committee:	Standards & Governance Committee
Date of Meeting:	11th September 2008
Title:	Internal Audit – Progress Report from 1st April 2008 to 31st July 2008
Author:	Head of Internal Audit & Risk Assurance
Status:	For Decision

Purpose

To table the performance of the Internal Audit Section in the first four months of 2008/09 (1st April 2008 – 31st July 2008) against the agreed audit plan to the Members with responsibility for governance.

Secondly, to provide Members with an update on other key internal audit business within that same period.

Recommendation

That the Committee reviews the performance of Internal Audit from April 2008 to July 2008.

That the Committee note the Head of Internal Audit's other key business in that period.

1 Background

- 1.1 To enhance the Council's corporate governance arrangements, in line with the Use of Resources CPA test, the report outlines the performance of the Internal Audit Section against its overall agreed annual plan for 2008/09.
- 1.2 In addition, the early work performed in 2008/09 by the Internal Audit section allows an early indication on the Council's overall internal control environment.

2 Report

2.1 Position after four months

- 2.1.1 The current position of internal audit workload is on target against its projected plan as at the 31st July 2008. All fundamental work had been completed within the year for inspection by External Audit (early April 2008). Some minor work did slip into April 2008 but all this has now been reviewed and duly signed off by both senior management and by our External Auditors. This work was covered by contingency factored into the 2008/09 audit plan. The interim audit for 2007/08 completed by External Audit, stated that ***"we are satisfied that the internal audit arrangements in place during 2007/08 were adequate and effective. The quality and scope of the internal audit work in relation to the significant financial systems in 2007/08 was of a good standard and accorded with relevant auditing guidelines."*** Up to the four months the section had delivered 285 productive days for Gosport and 61 days to Eastleigh Borough Council. Future workloads for the remaining year have been planned for Gosport with some minor amendments necessary to fit with the resources available. The use of the external providers will be necessary in quarter three, as anticipated to deliver the agreed annual internal audit plan (approximately 35 days). This work will be delivered within existing budgets. I propose to bring a detailed half year position statement to the Committee later in October 2008. The sections status against the annual plan (as at 31st July 2008) places it in a strong position to deliver 100% (+/- 2%) of the 2008/09 proposed internal audit coverage.

2.2 Annual Governance Statement

- 2.2.1 The Annual Governance Statement (AGS) which replaced the Statement on Internal Control (SIC) was presented with the Council's Statutory Accounts to the P&O Board in June. In future the Annual Governance Statement will be presented to this Committee in late April (2009), for discussion and final approval before then being presented to P&O Board later in the year with the Council's Statutory Annual Accounts. Those charged with governance (Standards & Governance Committee) have a duty to review this key document and supporting evidence prior to its approval. A report covering this subject in more detail will be presented to this Committee in October 2008.

2.3 Eastleigh Partnership

- 2.3.1 The current arrangement has progressed extremely well over the first four months. My individual resource, managing the two teams, is as anticipated, a challenge and my time is being spent predominantly on

strategic issues rather than day to day operational matters that can be addressed by the respective deputies. All the internal audit team, from Gosport, have now spent time on site at Eastleigh either assisting or delivering directly planned audit work (EBC's). Feedback from the team has been positive but some minor issues need addressing. A meeting has taken place between the respective Chief Financial Officers (CFO's) and this concluded that in the early months of the arrangement all planned outcomes were meeting both the Council's expectations. A future meeting is planned for early October with the respective CFO's. The agenda will include the future longer term arrangement and a paper will be presented to this Committee in January 2009 on the forward looking proposals.

3 Risk Assessment

- 3.1 The report has a minimal direct impact on the overall risk of the Council.

4 Conclusion

- That the Committee notes the strong performance of the Internal Audit Section in the first four months of 2008/09 to the 31st July 2008.
- That the Committee note their part to play in the monitoring of the Annual Governance Statement in the future.
- That the Committee note the update and current status of the internal audit partnership with Eastleigh Borough Council.

Financial Services comments:	Nil
Legal Services comments:	Nil
Service Improvement Plan implications:	The information provided within the report has a direct link to improving the overall governance arrangements within the Council. The performance of the Internal Audit section is a key operational indicator monitored closely against the agreed Annual Audit Plan.
Corporate Plan:	Internal Audit's work supports all Council Services in pursuit of their overall corporate and strategic priorities.
Risk Assessment:	See Section 3
Background papers:	Nil
Appendices/Enclosures:	Nil
Report author/ Lead Officer:	Chris Davis 023 9254 5306

Agenda item no. 11

Board/Committee:	Standards and Governance Committee
Date of meeting:	11 September 2008
Title:	Local Government Ombudsman: Annual Letter 2007/08
Author:	Borough Solicitor
Status:	For noting

Purpose

To advise the Committee of the Annual Letter 2007/08 received from the Local Government Ombudsman.

Recommendation

That the Committee note the report.

1.0 Background

- 1.1 The Local Government Ombudsman writes to all local authorities on an annual basis summarising the complaints about the authority which have been dealt with by the Ombudsman during the previous year ending 31 March.
- 1.2 The Ombudsman's Annual Letter 2007/08 is attached to this report as Appendix A.

2.0 Report

- 2.1 The Ombudsman reported that, during 2007/08 a total of four complaints were received by him against Gosport Borough Council, which was two fewer than in 2006/07. The Ombudsman issued no reports against this Council during 2007/08.
- 2.2 The Ombudsman held the view that the Council's own complaints procedure seemed to be accessible, with the procedure and a complaints form appearing on the Council's website. This also contained a link with the Ombudsman's website and complaints form.
- 2.3 The Ombudsman made reference to the one case where a payment of £500 in compensation was made to the complainant. This was the figure felt by the Ombudsman to be appropriate and was agreed with the Council. Fuller details are contained in the Annual Letter attached as Appendix A to this report.
- 2.4 Two complaints were not pursued because no evidence of maladministration was seen.

- 2.5 The timetable for responses to the Ombudsman is monitored by officers and action taken where necessary.

3.0 Risk assessment

- 3.1 It is important that the Council has an effective and robust Customer Complaints Procedure in place in order to minimise the instances of compensation being paid.

4.0 Conclusion

That the Borough Solicitor's report be noted.

Financial implications:	The Council may agree, where it feels justified, to make compensation payments to complainants. The Ombudsman may make recommendations regarding compensation
Legal implications:	None
Service Improvement Plan implications:	None
Corporate Plan:	The information provided by the Ombudsman assists the Council in more effectively managing its performance and enhancing customer service
Risk Assessment:	It is important that the Council has an effective and robust Customer Complaints Procedure in place in order to minimise the instances of compensation being paid
Background papers:	Local Government Ombudsman Complaint Statistics
Appendices/Enclosures:	Appendix A – Local Government Ombudsman's Annual Letter 2007/08
Report Author/Lead Officer:	Linda Edwards

18 June 2008

Mr I Lycett
Chief Executive
Gosport Borough Council
DX 136567
Gosport 2

Our ref: JRW/VJ/AD/klb
Please quote our reference when contacting us

**If telephoning contact: Ms Vereena Jones on 02476 820043
or e-mail: v.jones@lgo.org.uk**

Dear Mr Lycett

Annual Letter 2007/08

I am writing to give you a summary of the complaints about your authority that my office has dealt with over the past year, set out in the annual letter attached. I hope you find the letter a useful addition to other information you have on how people experience or perceive your services.

I would again very much welcome any comments you may have on the form and content of the letter.

We will publish all the annual letters on our website (www.lgo.org.uk) and share them with the Audit Commission. We will wait for four weeks after this letter before doing so, to give you an opportunity to consider the letter first. If a letter is found to contain any material factual inaccuracy we will reissue it. We will also publish on our website a summary of statistics relating to the complaints we have received and dealt with against all authorities.

I would again be happy to consider requests for me or a senior colleague to visit the Council to present and discuss the letter with councillors or staff. We will do our best to meet the requests within the limits of the resources available to us.

I am also arranging for a copy of this letter and its attachments to be sent to you electronically so that you can distribute it easily within the council and put the annual letter on your Council's website. This covering letter is not intended for publication.

Yours sincerely



J R White
Local Government Ombudsman

Enc: Annual Letter

**The Local Government Ombudsman's
Annual Letter
Gosport Borough Council
for the year ended
31 March 2008**

The Local Government Ombudsman (LGO) provides a free, independent and impartial service. We consider complaints about the administrative actions of councils and some other authorities. We cannot question what a council has done simply because someone does not agree with it. If we find something has gone wrong, such as poor service, service failure, delay or bad advice, and that a person has suffered as a result, the Ombudsmen aim to get it put right by recommending a suitable remedy. The LGO also uses the findings from investigation work to help authorities provide better public services through initiatives such as special reports, training and annual letters.

Annual Letter 2007/08 - Introduction

This annual letter provides a summary of the complaints we have received about Gosport Borough Council. We have included comments on the authority's performance and complaint-handling arrangements, where possible, so they can assist with your service improvement.

I hope that the letter will be a useful addition to other information your authority holds on how people experience or perceive your services.

Two attachments form an integral part of this letter: statistical data covering a three year period and a note to help the interpretation of the statistics.

Complaints received

Volume

We received four complaints against your Council during the year, two fewer than last year. We expect to see fluctuations like this from year to year.

Character

The four complaints we received against your Council concerned four separate matters, indicating no particular pattern. The complaints were about local taxation, waste management, environmental health, and planning and building control.

Decisions on complaints

Reports and local settlements

When we complete an investigation we issue a report. I issued no reports against your Council this year.

A 'local settlement' is a complaint where, during the course of our investigation, the Council has agreed to take some action which we consider is a satisfactory response to the complaint. The investigation is then discontinued.

In 2007/08 the Local Government Ombudsmen determined some 27% of complaints by local settlement (excluding 'premature' complaints - where councils have not had a proper chance to deal with them - and those outside our jurisdiction).

One complaint about antisocial behaviour was settled locally and £500 was paid in compensation. The complaint related to noise nuisance and antisocial behaviour caused by a licensee rather than a tenant. A lack of clear procedures for dealing with complaints about licensees led to a situation where the complainant was denied access to the support to which she was entitled in addressing the antisocial behaviour she was suffering. I felt a payment of £500 was appropriate and the Council agreed to this and also took a number of practical steps to ensure complaints about licensees receive a proper level of consideration in future.

Other findings

Two complaints were not pursued because no evidence of maladministration was seen.

Your Council's complaints procedure and handling of complaints

The proportion of premature complaints determined was 25% (one complaint). This is in line with the national average of 27%. This complaint was not resubmitted so it seems that it was dealt with satisfactorily by your Council's complaints procedure.

Last year I commended your Council on its accessible complaints procedure and the ready availability of information relating to it on your Council's website. There is also an easily accessible complaints form and a link to my website and complaints form. I am pleased to see that this remains the case and there is also a link to your Council's complaints procedure from the home page. I am also pleased to note that the size of the text on the screen can be increased and that there is also a facility to have the text read out aloud, both of which helps to make the online information more accessible.

Liaison with the Local Government Ombudsman

As you are aware, we ask councils to respond to our enquiries within 28 days. In 2007-2008 we made enquiries on one complaint and received a response 30 days later. This is only marginally outside the target response time, but I would welcome any steps the Council could take to improve its times here.

Training in complaint handling

Part of our role is to provide advice and guidance about good administrative practice. We offer training courses for all levels of local authority staff in complaints handling and investigation. This year we carried out a detailed evaluation of the training with councils that have been trained over the past three years. The results are very positive.

The range of courses is expanding in response to demand. In addition to the generic Good Complaint Handling (identifying and processing complaints) and Effective Complaint Handling (investigation and resolution) we now offer these courses specifically for social services staff and a course on reviewing complaints for social care review panel members. We can run open courses for groups of staff from different smaller authorities and also customise courses to meet your Council's specific requirements.

All courses are presented by an experienced investigator so participants benefit from their knowledge and expertise of complaint handling.

I have enclosed some information on the full range of courses available together with contact details for enquiries and any further bookings.

LGO developments

We launched the LGO Advice Team in April 2008, providing a first contact service for all enquirers and new complainants. Demand for the service has been high. Our team of advisers, trained to provide comprehensive information and advice, has dealt with many thousands of calls since the service started.

The team handles complaints submitted by telephone, email or text, as well as in writing. This new power to accept complaints other than in writing was one of the provisions of the Local Government and Public Involvement in Health Act 2007, which also came into force in April 2008. Our experience of implementing other provisions in the Act, such as complaints about service failure and apparent maladministration, is being kept under review and will be subject to further discussion. Any feedback from your Council would be welcome.

Last year we published two special reports providing advice and guidance on 'applications for prior approval of telecommunications masts' and 'citizen redress in local partnerships'. Again, I would appreciate your feedback on these, particularly on any complaints protocols put in place as part of the overall governance arrangements for partnerships your Council has set up.

Conclusions and general observations

I welcome this opportunity to give you my reflections about the complaints my office has dealt with over the past year. I hope that you find the information and assessment provided useful when seeking improvements to your Council's services.

J R White
Local Government Ombudsman
The Oaks No2
Westwood Way
Westwood Business Park
Coventry CV4 8JB

June 2008

Enc: Statistical data
Note on interpretation of statistics
Leaflet on training courses (with posted copy only)

Complaints received by subject area	Benefits	Housing	Other	Planning & building control	Public finance	Total
01/04/2007 - 31/03/2008	0	0	2	1	1	4
2006 / 2007	0	2	2	2	0	6
2005 / 2006	1	4	1	0	0	6

Note: these figures will include complaints that were made prematurely to the Ombudsman and which we referred back to the authority for consideration.

Decisions	MI reps	LS	M reps	NM reps	No mal	Omb disc	Outside jurisdiction	Premature complaints	Total excl premature	Total
01/04/2007 - 31/03/2008	0	1	0	0	1	0	0	1	2	3
2006 / 2007	0	0	0	0	3	1	1	1	5	6
2005 / 2006	0	1	0	0	3	1	0	3	5	8

See attached notes for an explanation of the headings in this table.

Response times	FIRST ENQUIRIES	
	No. of First Enquiries	Avg no. of days to respond
01/04/2007 - 31/03/2008	1	30.0
2006 / 2007	2	37.0
2005 / 2006	4	27.8

Average local authority response times 01/04/2007 to 31/03/2008

Types of authority	<= 28 days %	29 - 35 days %	> = 36 days %
District Councils	56.4	24.6	19.1
Unitary Authorities	41.3	50.0	8.7
Metropolitan Authorities	58.3	30.6	11.1
County Councils	47.1	38.2	14.7
London Boroughs	45.5	27.3	27.3
National Park Authorities	71.4	28.6	0.0

Notes to assist interpretation of the LGO's local authority statistics 2007/08

1. Complaints received

This information shows the number of complaints received by the LGO, broken down by service area and in total within the periods given. These figures include complaints that are made prematurely to the LGO (see below for more explanation) and that we send to the council to consider first. The figures may include some complaints that we have received but where we have not yet contacted the council.

2. Decisions

This information records the number of decisions made by the LGO, broken down by outcome, within the periods given. **This number will not be the same as the number of complaints received**, because some complaints are made in one year and decided in the next. Below we set out a key explaining the outcome categories for 2007/08 complaints.

MI reps: where the LGO has concluded an investigation and issued a formal report finding maladministration causing injustice.

LS (local settlements): decisions by letter discontinuing our investigation because the authority has agreed to take some action which is considered by the Ombudsman as a satisfactory outcome for the complainant.

M reps: where the LGO has concluded an investigation and issued a formal report finding maladministration but causing no injustice to the complainant.

NM reps: where the LGO has concluded an investigation and issued a formal report finding no maladministration by the council.

No mal: decisions by letter discontinuing an investigation because we have found no, or insufficient, evidence of maladministration.

Omb disc: decisions by letter discontinuing an investigation in which we have exercised the Ombudsman's general discretion not to pursue the complaint. This can be for a variety of reasons, but the most common is that we have found no or insufficient injustice to warrant pursuing the matter further.

Outside jurisdiction: these are cases which were outside the Ombudsman's jurisdiction.

Premature complaints: decisions that the complaint is premature. The LGO does not normally consider a complaint unless a council has first had an opportunity to deal with that complaint itself. So if someone complains to the LGO without having taken the matter up with a council, the LGO will usually refer it to the council as a 'premature complaint' to see if the council can itself resolve the matter.

Total excl premature: all decisions excluding those where we referred the complaint back to the council as 'premature'.

3. Response times

These figures record the average time the council takes to respond to our first enquiries on a complaint. We measure this in calendar days from the date we send our letter/fax/email to the date that we receive a substantive response from the council. The council's figures may differ somewhat, since they are likely to be recorded from the date the council receives our letter until the despatch of its response.

4. Average local authority response times 2007/08

This table gives comparative figures for average response times by authorities in England, by type of authority, within three time bands.

AGENDA ITEM NO. 12

STANDARDS AND GOVERNANCE COMMITTEE WORKPLAN

A projected timescale for the completion of each of these projects is detailed below.

Revise Member/Officer protocol	Key Dates	Lead Officer
Start (Preliminary Report to Committee) Meet Head of Personnel and Unison Rep Revise Protocol Report to Standards and Governance Report to Policy and Organisation Board and Council Complete	Dec 2006 Dec 2007 July 2008 Oct 2008 Oct 2008 Oct 2008	LE ✓

Review Contract Standing Orders		
Start (Preliminary Report to Committee) Obtain examples of best practice Meet with Head of Internal Audit Revise CSO Refer issue of review of CSO's to the Resources & Procurement Sub-Group Report to Standards and Governance Committee Report to Policy and Organisation Board and Council Complete	Sept 2006 Sept 2006 Sept 2006 Aug 2008 Aug 2008 Sept 2008 Oct 2008 Oct 2008	LE ✓ ✓

There are also a number of other governance and audit related issues which it is proposed to consider and these are set out below.

Work Area	Report to Meeting	Lead Officer
Report to Committee on high risk internal audit recommendations	Each quarterly meeting (17 Jan 08 & 24 Apr 08 onwards)	Chris Davis (CD)
Governance Statement 07/08	24 Apr 08	CD
Annual Audit and Inspection Letter (External Audit)	24 April 2008	Audit Commission & Mazars
Report to S&G Committee to decide on procedure for hearings	17 July 08	Linda Edwards (LE)
Proposals for training members on dealing with complaints	17 July 08	LE
Review of the Committee Terms of Reference	17 July 08	LE & CD
Review progress against Work Area	17 July 08	LE
Council Complaints –	17 July 08	Ken Lucking (KL)

Work Area	Report to Meeting	Lead Officer
Update on Eastleigh shared service	Sept 08	PW/CD
Financial Budget Setting Training to Members of the Committee	Sept 08	John Norman (JN)
Review progress against Work Area	Sep 08	LE
Review of current Anti Fraud and Corruption policies and practices	Oct 08	LE & CD
Whistle Blowing Policies	Oct 08	LE
Strategic Internal Audit Plan (2009-2012)	Oct 08	CD
Review of future Work Area for the Committee	Oct 08	LE & CD
Strategic Audit Plan 2008/2011 (Eastleigh Impact)	Jan 09	CD
Review of future Work Area for the Committee	Jan 09	LE & CD