

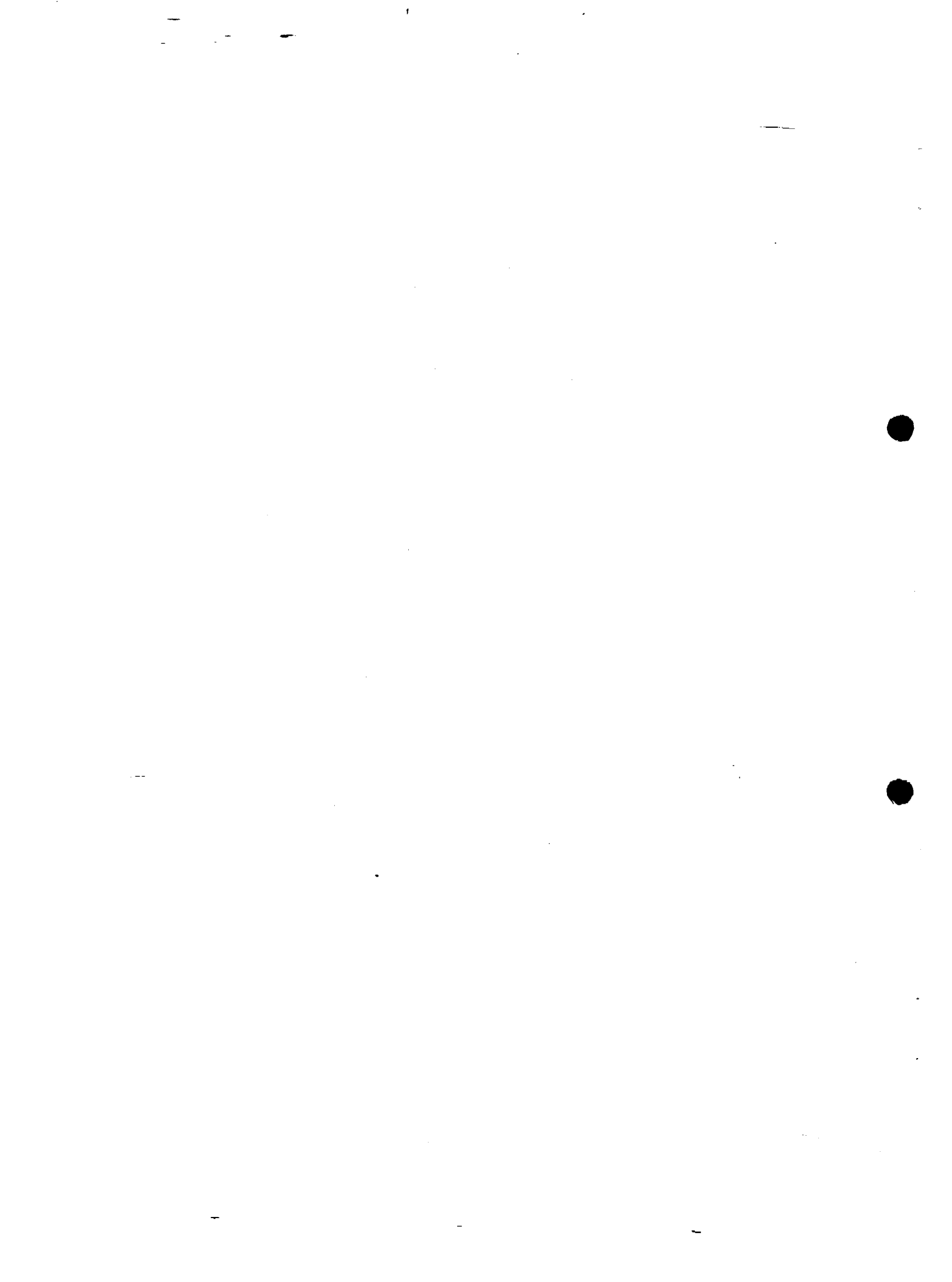
**ARGYLL & BUTE COUNCIL**

**2000/2001 AUDIT**

**CLIENT SERVICE PLAN**

**FEBRUARY 2001**

**PRICEWATERHOUSECOOPERS** 



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INTRODUCTION  
AND  
OVERVIEW

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## INTRODUCTION AND OVERVIEW

Our Client Service Plan is an annual document which outlines our responsibilities as the external auditors of Argyll & Bute Council (the "Authority") and how we plan to discharge them.

Every Local Authority body is accountable for the stewardship of public funds. The responsibility for this stewardship is placed upon the directors and members of the Authority, and is discharged by managing the Authority's affairs in order to:

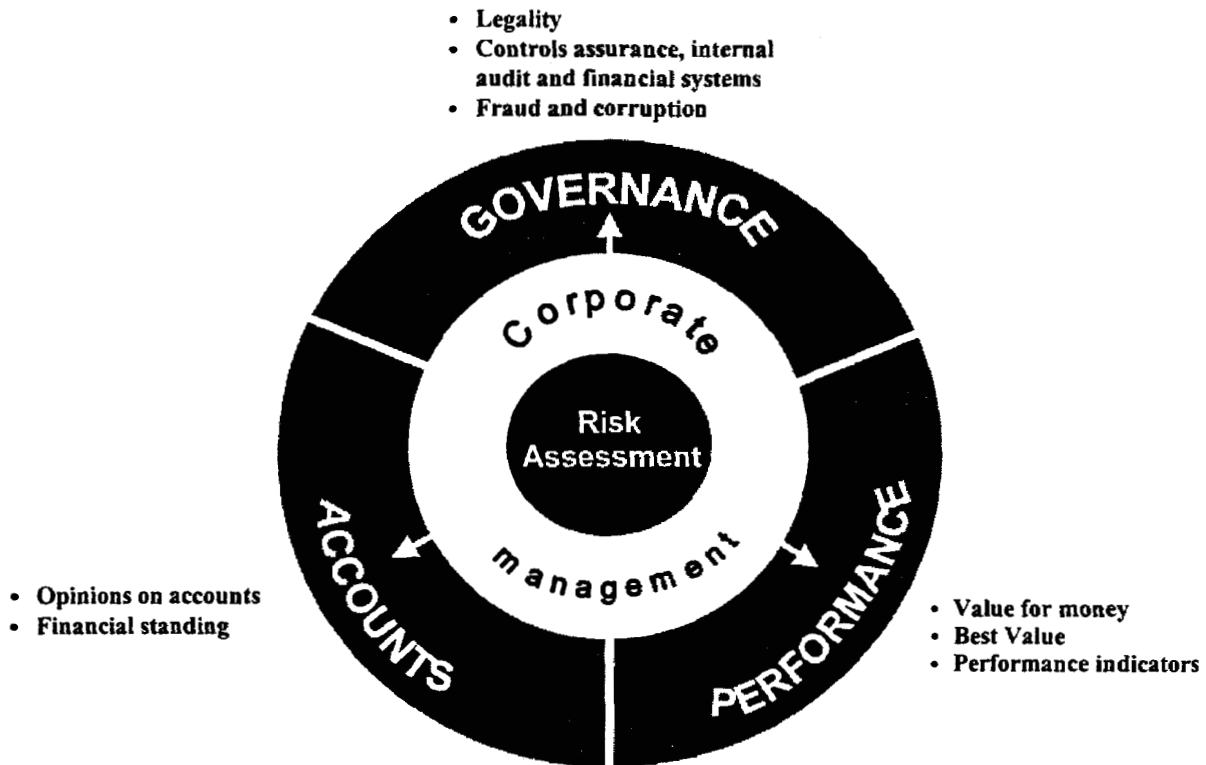
- secure economic, efficient and effective use of resources;
- maintain adequate accounting records;
- prepare the Statements of Accounts ("Accounts");
- safeguard its assets; and
- take reasonable steps for the prevention and detection of fraud or other irregularities.

Our principal objective is to carry out an audit in accordance with Audit Scotland's Code of Audit Practice. We will provide an appropriate mix of experienced and specialist staff and work to the highest professional standards. We also aim to perform our work in a way which is locally tailored to respond to the Authority's own objectives.

Appendix A summarises how we intend to meet the Code of Audit Practice requirements in 2000/2001. The remainder of this report expands upon those issues and we have classified our audit responsibilities under three headings:

- Accounts;
- Governance; and
- Performance.

The following diagram demonstrates how our existing responsibilities fit the model for public sector audit outlined in the Code of Audit Practice.



Our audit will focus on an overall assessment of risk affecting the Authority. Based on this we determine where our audit resources need to be directed in order to ensure maximum effectiveness.

We have set out what we currently consider to be main issues and challenges being faced by the Authority in the sections relating to your priorities and current issues.

**CURRENT ISSUES AFFECTING OUR AUDIT APPROACH**

To plan our audit, we need to understand how developments in legislation and technical issues impact the Authority (external factors) and equally to understand any changes which have been initiated by, or which are specific to, the Authority (internal factors). The latter were identified in the previous section and will be considered as part of our review of financial systems and opinion work. The key external factors are notified to us by Audit Scotland throughout the year.

The following table shows factors currently affecting the Authority and the impact on our audit for 2000/2001:

Development	Main Issues	Audit Work
Changes to the Code of Practice on Local Authority Accounting in the United Kingdom 2000 (the SORP)	The 2000 SORP was issued in May 2000. The revised notes for guidance are not yet available.	<p>Given the requirement to meet the Authority's internal deadlines, we will seek to incorporate information required for any additional disclosures or accounting requirements in our audit input schedule to be issued in February 2001. Where possible we will agree to review changes in advance of the final audit.</p> <p>Should guidance change between agreeing our audit input schedule and the final audit we would expect the Authority to be proactive in providing appropriate supporting schedules.</p>
Accounting for Pension Costs	The Authority is required to make an additional disclosure, as a note to the Consolidated Revenue Account, detailing the capitalised costs of ex-gratia and discretionary pension payments.	We will review the draft financial statements to determine if the Authority has made the required disclosures.

Development	Main Issues	Audit Work
<p>The introduction of FRS 15 on "Measurement of tangible fixed assets"</p>	<p>The impact of this will be that all buildings must be depreciated. Therefore the current practice of regular repairs will no longer remove the requirement for depreciation.</p> <p>The standard should also allow more flexibility in determining asset lives and the Authority may need to consider breaking its assets down into components so that realistic asset lives can be allocated to these elements.</p> <p>For any new assets, only directly attributable costs incurred in bringing an asset into working condition for its intended use can be capitalised, i.e. the Authority should not add in any general overheads.</p>	<p>We will review the Authority's accounting policies for the depreciation of Assets.</p> <p>We will consider through review and discussion with management any issues arising from the potential additional disclosure requirements.</p> <p>We will review the Council's procedures for capital expenditure to assess whether they are sufficient to identify only directly attributable costs.</p>
<p>Consolidation of Housing Revenue Account (HRA) items</p>	<p>Capital Funded from Current Revenue (CFCR) and transfers to the Repairs and Renewals fund (R&amp;R fund) are disclosed in the appropriations section of the Consolidated Revenue Account (CRA). However where these relate to the HRA they should also be shown in the HRA statement.</p> <p>For CRA disclosure, HRA related CFCR and the R&amp;R fund transfers should be disclosed in the appropriations section of the CRA, with only HRA income and expenditure included in the "net cost of services."</p>	<p>We will consider through review and discussion with management any issues arising from the additional disclosure requirements.</p>



Development	Main Issues	Audit Work
The completion of the waste management PPP project	The completion of the PPP will ensure that the Council does not require to disclose a potential liability on its balance sheet in respect of the costs required to bring the landfill sites up to current environmental standards.	We will consider through review and discussion with management any issues arising from the PPP.

Other issues may be notified to us by Audit Scotland through their Technical Bulletins and we will discuss the impact of these with the Authority as and when they are produced.

**AUDIT TIMETABLE AND PRODUCTS**

During the audit process, we will liaise closely with senior management, especially members of the Finance Department. We will provide you with a number of audit products, as documented below.

The following chart timetables when we propose to discharge our regularity audit responsibilities and when key documents will be provided to the Authority:

<b>Regularity Audit Timetable</b>												
	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	July	Aug	Sep
<b>Planning</b>												
Preliminary plan	■											
Preliminary analytics	■											
Systems assurance	■	■										
Update of prior year systems notes	■	■	■									
Assessment of inherent risks	■	■	■									
Joint planning with Internal Audit	■	■	■									
Planning meeting with Management	■	■	■									
<b>Audit Plan finalised and issued</b>				■								
<b>Interim</b>												
Systems reviews and control testing				■								
Review of internal audit work				■								
Fraud and Corruption				■								
Legality				■								
<b>Interim management letter</b>					■							
<b>Final</b>												
Annual accounts work										■	■	■
Audit opinion and certificates										■	■	■
Final report to Board Members										■	■	■

Our VFM and Best Value responsibilities will be planned and agreed separately.

This timetable is designed to be similar to 1999/2000 as it is our intention, and that of the Council, to meet Audit Scotland's 30 September 2001 reporting deadline.

The achievement of the above timetable is dependent on us receiving appropriate input from the Authority's management. Any failure to meet the timetable for detailed deliverables or issues of error or quality could place meeting the targets at risk. A detailed client input schedule and associated timing will be agreed with management in February 2001.

In summary, our audit outputs will include:

- **Client Service Plan and Interim Management Letters.**
- **Follow up** of prior year recommendations.
- **An opinion** on the Statement of Accounts.
- Reports to officers and members on the results of the **Value for Money studies** performed.
- A **Final Report to Members** addressed to the Council which will give a summary of audit activities and details of the significant matters which have arisen.

The following timetable must be followed to ensure accounts are certified by 30 September 2001:

Commencement of final audit	- 2 July 2001
Accounts to be available with supporting information	- 30 June 2001
Clearance of Accounts with Director of Finance and Final Report to Members with the Chief Executive/ Director of Finance	- 28 September 2001

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## AUDIT BUDGET

Audit Scotland has advised us that the indicative input for the audit should be 485 –593 days (based on 7 hour days). In our original submission to Audit Scotland we agreed an input of 539 days. However, given the limited reliance that can be placed upon internal audit we have agreed an additional 245 days with Audit Scotland to enable use to undertake additional systems work.

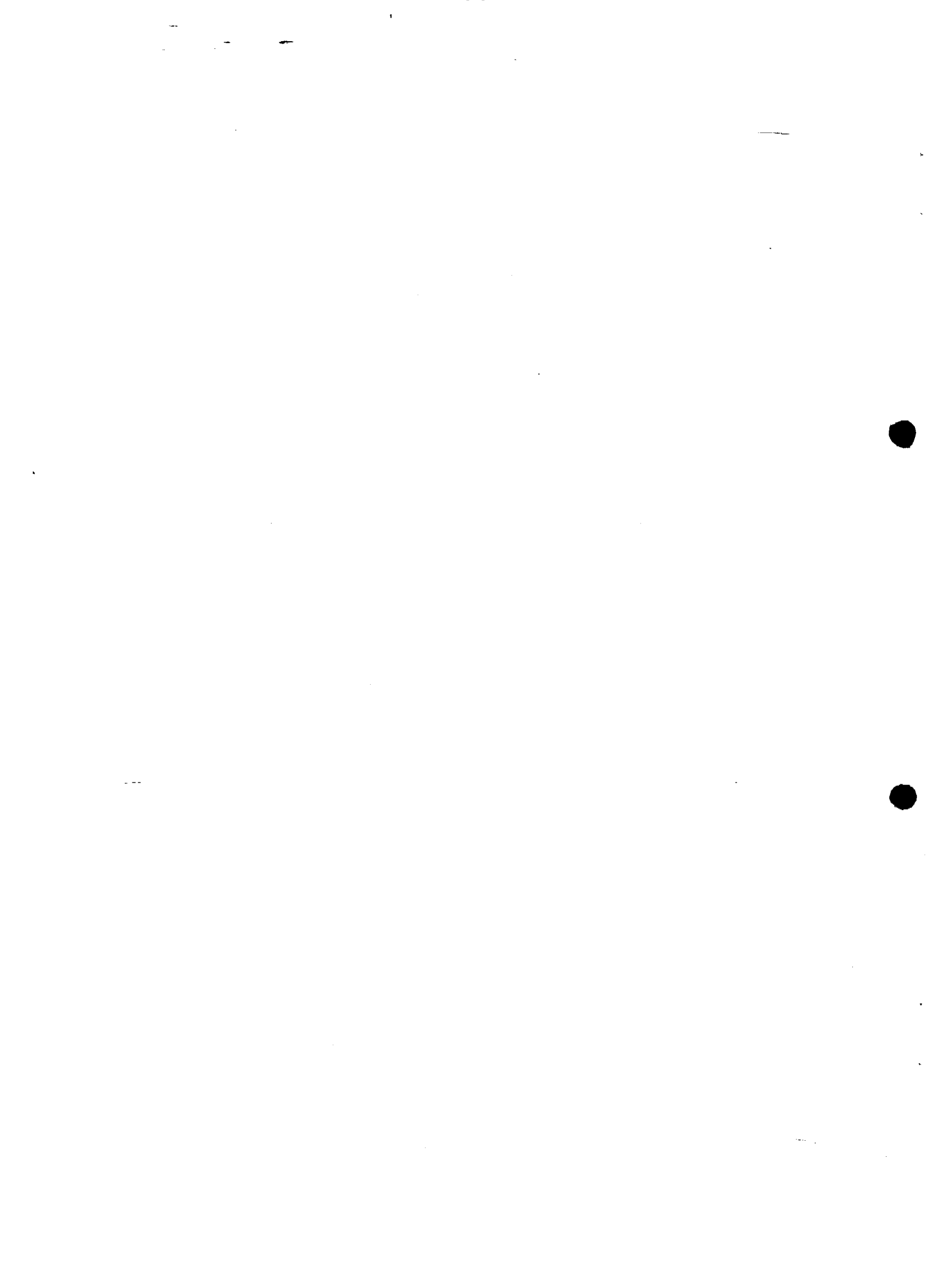
Adherence to this budget is dependent upon the following:

- the Authority meeting the timetable for deliverables which we will agree with you in writing, in advance of our audit of the financial statements;
- that we are able to place reliance, as planned, upon the work of internal audit as augmented above;
- that we are able to draw audit comfort from the controls within the core financial systems, as planned;
- the Authority being able to provide the necessary information within the agreed timescale for us to complete our programme of value for money work; and
- no change in the scope of the work required on controls assurance.

If, for any reason, we are unable to complete our audit as planned above, we will seek a variation to the agreed inputs from the Authority and Audit Scotland. This would be discussed in advance with the officers of the Authority.

For our part, we will undertake to ensure that we deliver the audit products in accordance with the agreed timetable.

ACCOUNTS



## OPINIONS ON ACCOUNTS

It is the responsibility of the Authority and its officers to prepare the Accounts in compliance with statutory and other relevant requirements. We are responsible for providing an opinion on the Accounts.

In forming an opinion on your Accounts we break down the scope of our audit into its component parts, and assess the inherent and control risks of each component. We then perform audit work to address the risks identified in order to obtain evidence that the Accounts are not materially mis-stated. The evidence we gather is from both financial systems which are fundamental to the Accounts and significant items in the Accounts.

Our audit knowledge is cumulative, and we are able to rely on systems work performed in previous years where controls and key personnel have not changed. We also seek to place reliance on internal audit, both in terms of scope and findings, although we need to perform a detailed review of their work and some re-performance testing to ensure that reliance is soundly based.

The following table summarises our expected audit approach for individual components. It can be seen that in accordance with SAS 500 we will be maximising our reliance on internal audit in 2000/2001.

Through discussion with the Council management, we have identified that we will be unable to place reliance upon much of the work performed by the internal auditors. We have therefore agreed an additional 245 days with Audit Scotland to enable us to cover the following additional systems:

- Council Tax;
- Sundry Debtors;
- Purchasing;
- Tendering; and
- Payroll.

The table below summarises the audit approach we will take for all main financial systems:

Accounts Component	Partial Reliance on Internal Audit	Testing of Balances	Analytical Review
General ledger		✓	✓
Revenue and Receivables		✓	✓
Payroll and expenses	✓	✓	✓
Fixed Assets and Capital Charges		✓	✓
Debtors	✓	✓	✓

Stock (including DLO/DSO)	✓	✓	✓
Treasury Management	✓	✓	✓
Purchasing and Payables		✓	✓
Housing Rent		✓	✓
Housing Benefit	✓	✓	✓
Council Tax and Business Rates		✓	✓
Council Tax Benefit		✓	✓
Non-domestic Rate		✓	✓
DLO/DSO	✓	✓	✓
Borrowings		✓	✓



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## FINANCIAL STANDING

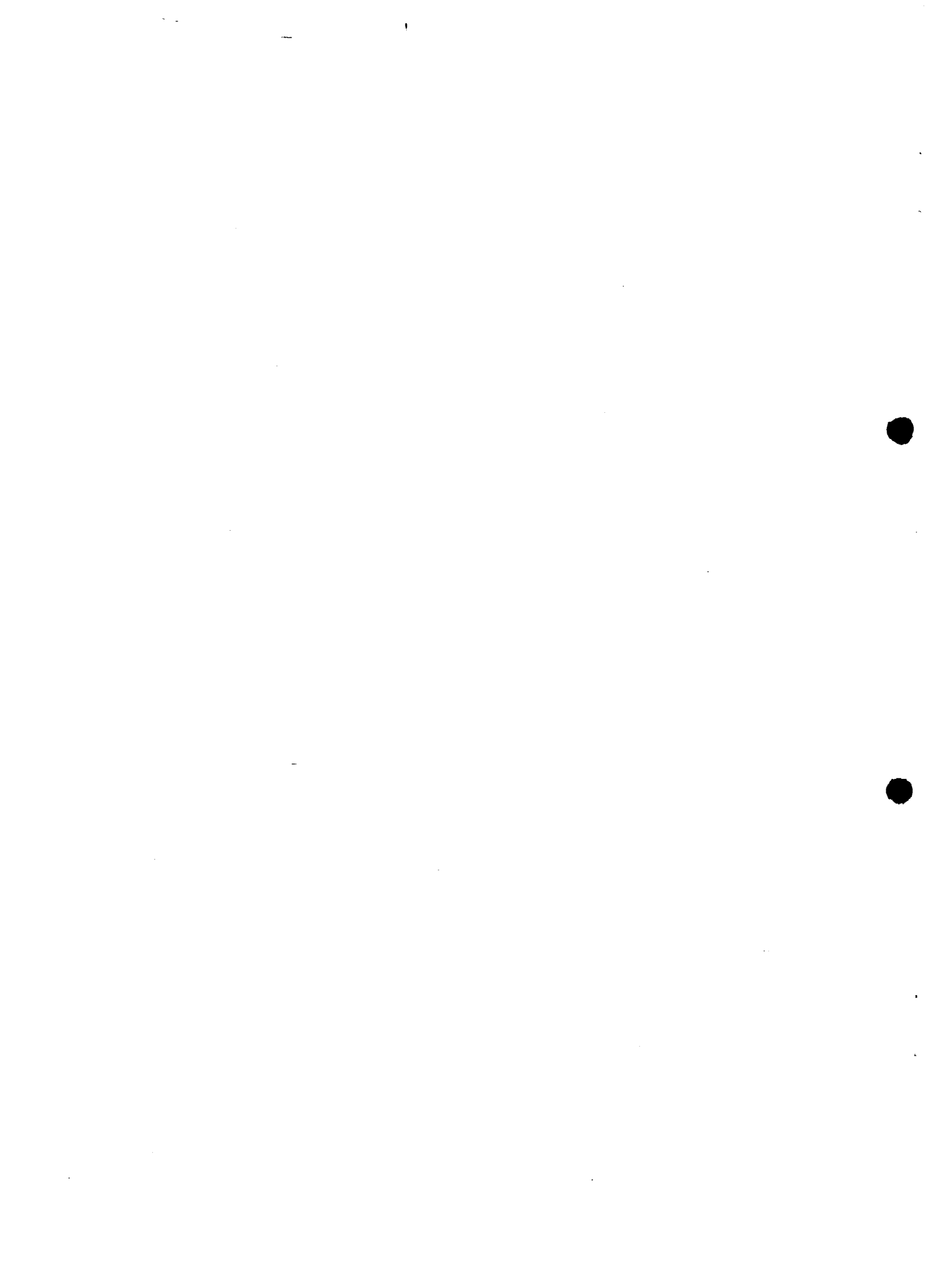
It is the responsibility of the Authority and its management to conduct its financial affairs properly. As external auditors we form a view on whether the Authority's financial standing is soundly based, taking into account the Authority's ability to meet its known statutory and other financial obligations, actual or contingent.

We will focus on the Authority's arrangements for financial control, that is the budgetary framework, and report on the extent to which the Authority meets financial targets and on key financial management issues, such as working capital, debt, reserves, provisions, cashflow and post balance sheet events, in order to assess the financial standing of the Authority. It is not our responsibility to test in detail the Authority's financial plans, projections or budgets and therefore we are unlikely to identify weaknesses that these may contain.

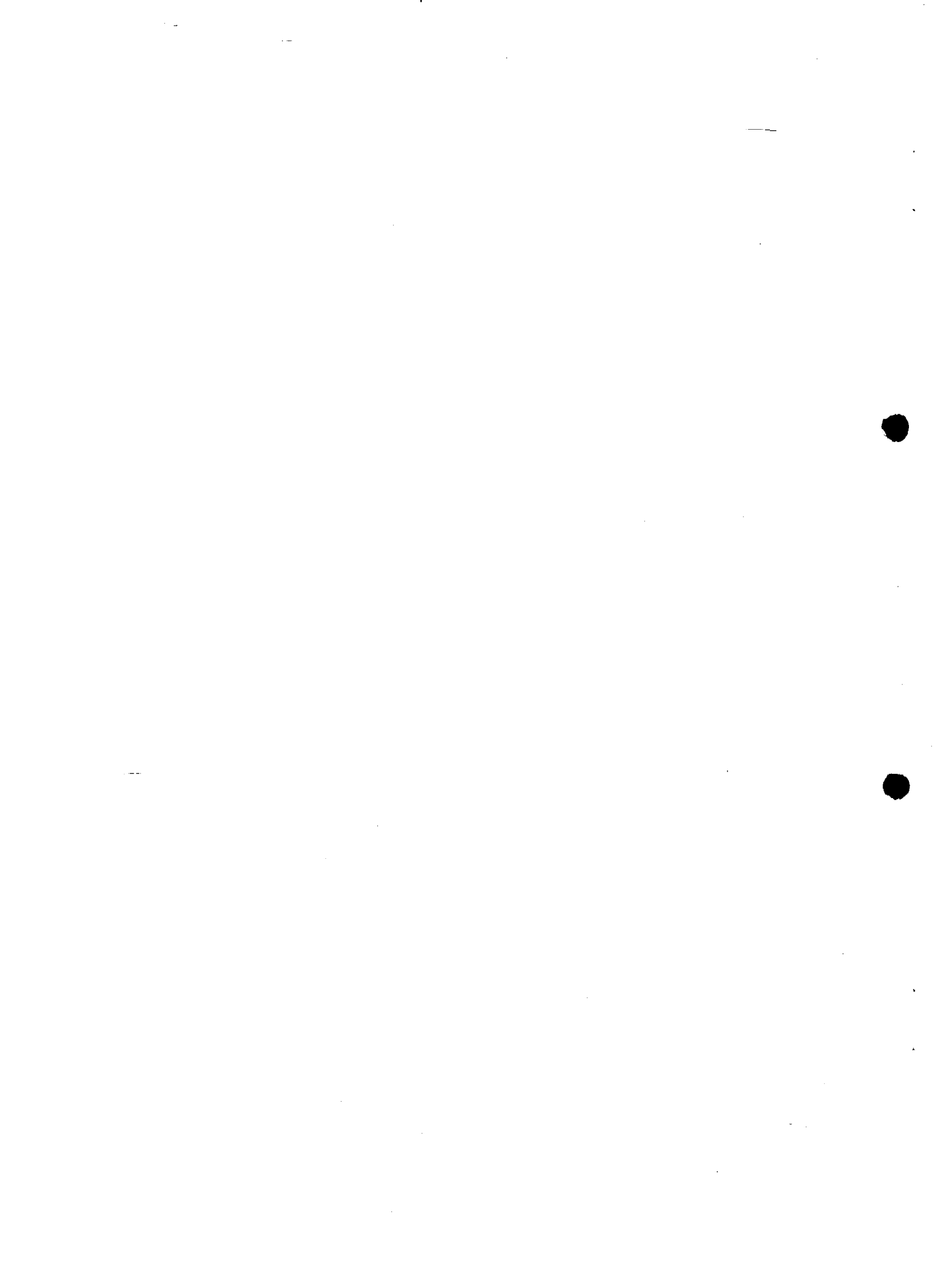
As part of this process, and to add value to the Authority, we will review certain monthly financial reports to identify any areas where we feel specific action is required. We will discuss these in our regular liaison meetings with the Head of Accounting.

The audit approach will focus on the Authority's arrangements for ensuring its continued financial standing is soundly based. We will take into account:

- *statutory financial requirements;*
- *financial targets;*
- *prudent codes and guidelines;*
- *the level of reserves or provisions;*
- *the level of arrears of income, and any deficiencies in income collection procedures;*
- *budgetary control and financial reporting arrangements;*
- *the impact of the Authority's planned future policies on its financial position; and*
- *the impact of any significant post-balance sheet events.*



**GOVERNANCE**



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## LEGALITY

It is the responsibility of the Authority and its members and managers to act within the law. We take reasonable steps to assess the Authority's arrangements for identifying significant financial transactions or events that are unusual or of questionable legality. We will do this by reviewing Committee Minutes, expenditure plans, and material items in the Accounts. We will also assess the Authority against advice and legislative changes notified to us by Audit Scotland. Although we bear in mind the question of legality, we do not perform tests of transactions to the extent that would be necessary to disclose all unlawful transactions or events that may have or might occur, and the audit process should not be relied upon to disclose such matters. Audit work does not constitute legal advice.

In order to meet our objectives in this area, we will:

- *review the arrangements in place within the Authority for ensuring the legality of financial transactions;*
- *review committee minutes;*
- *discuss key issues and concerns with management;*
- *have regard to the Authority's implementation of significant new legislation/statutory requirements;*
- *review the local applicability of relevant national issues;*
- *take account of advice issued by Audit Scotland; and*
- *have regard to matters coming to the auditor's attention where legality, losses or deficiencies may be an issue.*

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## CONTROLS ASSURANCE, INTERNAL AUDIT AND FINANCIAL SYSTEMS

It is the responsibility of the Authority and its management to maintain adequate and effective financial systems and to arrange for a system of internal controls. Our responsibility as auditors is to evaluate significant systems and associated internal controls only so far as we believe is necessary to help form our opinion on the statement of accounts, and to review the adequacy of such systems and controls as a basis for the preparation of the financial statements.

As part of our evaluation we will review the work of the internal auditors and, as in previous years, we would seek to place reliance upon their work where they have performed detailed reviews.

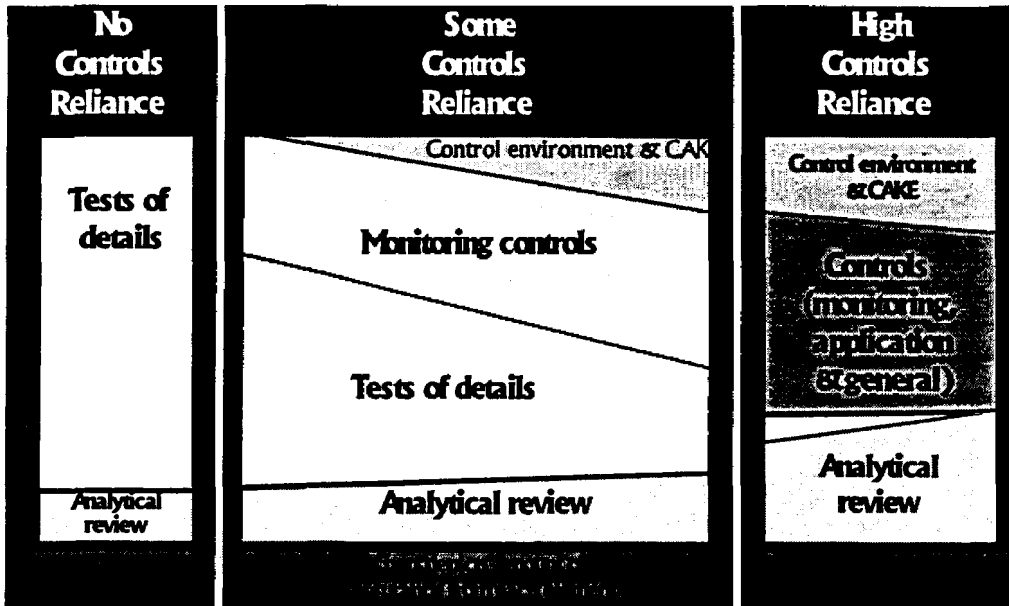
The necessary understanding of the control environment is obtained through a combination of prior experience with the Authority and auditing procedures performed in the current period. Such an understanding for audit planning purposes will often be achieved with less effort in the case of subsequent year audits because of our cumulative audit knowledge and experience. Accordingly, the focus of procedures should be on changes arising in the current year. The steps will normally involve enquiry of client personnel responsible for the procedures together with examination of applicable supporting documentation which might include management accounts and reports, committee minutes, internal audit reports, procedures manuals, and codes of conduct.

The strategy will be dependent upon whether the area is affected by a significant cycle and consequently, whether reliance can be placed on the client's internal controls. In determining the detailed strategy addressing the audit of each cycle, we shall consider the extent to which reliance can be placed on internal controls. Following the PricewaterhouseCoopers methodology there are three options:

- No controls reliance;
- Some controls reliance; and
- High controls reliance

A diagram representing the appropriate types of audit evidence obtained under each strategy option is set out below - explanatory text for each strategy option follows:

## Controls Reliance Options



Note: "CAKE"= cumulative audit knowledge and experience.  
**No controls reliance**

A "no controls reliance approach" places no reliance on controls for the cycle and requires the engagement team to obtain high assurance from substantive tests for all audit objectives. Substantive tests will comprise mainly tests of details with only limited assurance from analytical procedures. Audits that have a no controls reliance approach for all cycles will be rare. Note - for some cycles we may decide that a no controls reliance approach is the most efficient approach, even though monitoring controls are in place (eg a cycle such as Aggregate External Finance Grant income with only a small number of transactions, each of which is significant).

### Some controls reliance

A "some controls reliance approach" for a cycle envisages assurance from the control environment, cumulative audit knowledge and experience and monitoring controls. The extent, but generally not the nature, of substantive tests will be reduced from the maximum amount which would be necessary in a no controls reliance approach. The reliance from controls for a some controls reliance strategy option is a continuum, so assessing the relative strength of control influences the amount of substantive testing.

### High controls reliance

Under a "high controls reliance approach" for a cycle, maximum assurance will be obtained from the control environment, cumulative audit knowledge and experience, and tests of key controls for the audit objectives of completeness, accuracy, existence and occurrence.

Controls to be relied on will comprise key controls (an appropriate selection from available monitoring and application controls) and general computer controls.

The following table lists the major financial systems at the Authority and summarises our intended approach for the financial statements, using the PricewaterhouseCoopers audit approach:

Site/ Financial system	Argyll and Bute Council
<b>Systems fundamental for financial statements</b>	
General Ledger & budgetary control	SOME
Revenue and Receivables	SOME
Creditors-Purchases & Payables	Computer Audit – HIGH
Payroll	Internal Audit – HIGH
Fixed Asset & Capital Charges	SOME
Housing Rent	SOME
Housing Benefit	SOME
Council Tax and Business Rates	SOME
Council Tax Benefit	Computer Audit – HIGH
DLO Costing System	Computer Audit – HIGH
Contracts and tendering	SOME
Stock records	Internal Audit – SOME
Treasury Management	SOME



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## FRAUD AND CORRUPTION

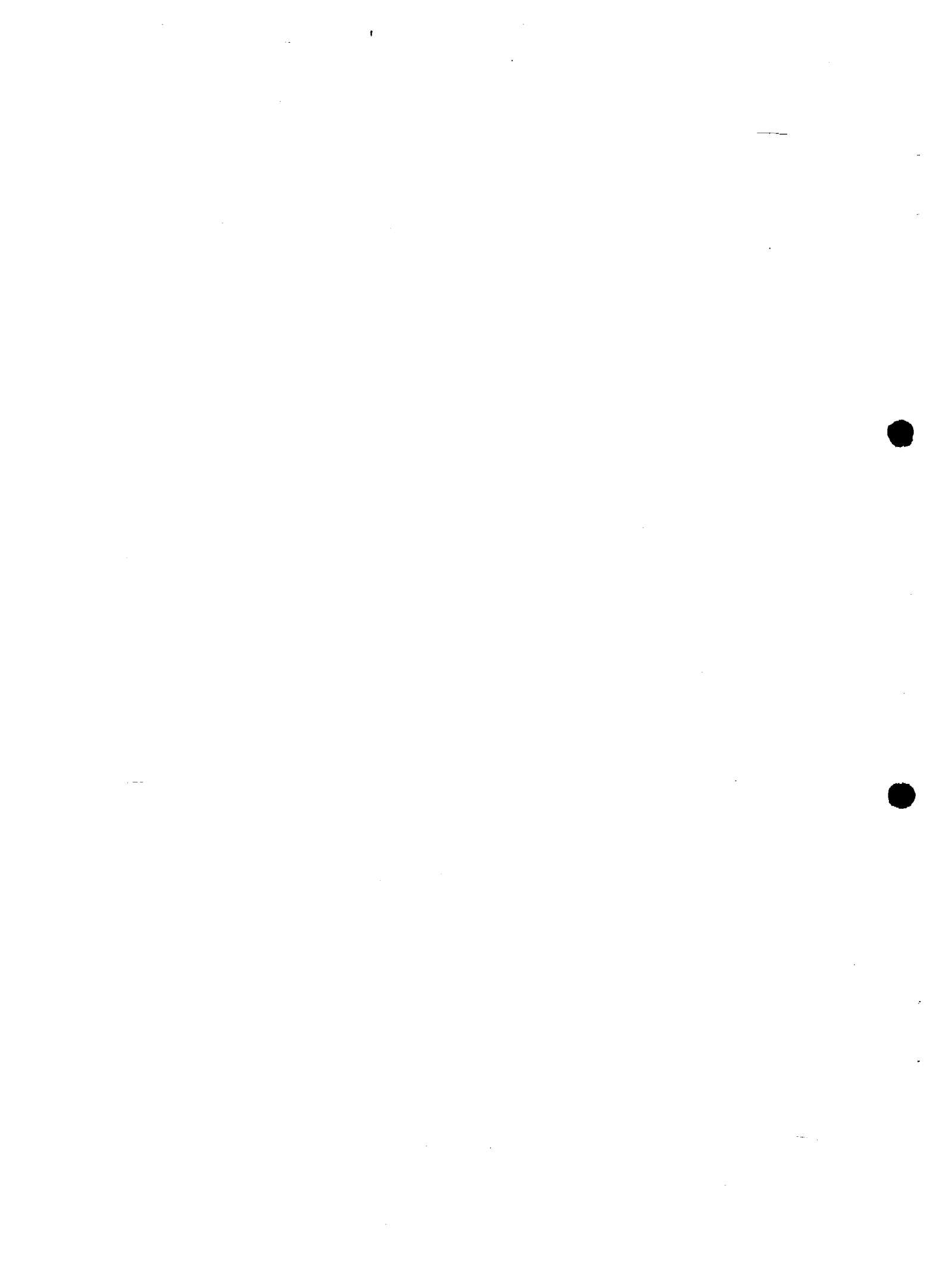
The prime responsibility for the prevention and detection of fraud and irregularities rests with Authority management. The Authority also has a duty to take reasonable steps to limit the opportunity for corrupt practices. It is our responsibility to consider the nature of these arrangements, but our work does not remove the possibility that fraud or corruption has occurred and remained undetected. Areas we have considered on a rotational basis in the past include:

- Contract Letting;
- Cash Collection;
- Loans & Expenses;
- Expense Claims;
- Stores;
- Creditor Payments;
- Cheques;
- Trust Funds;
- Equipment & Vehicles;
- Unauthorised Use of Assets; and
- Corruption.

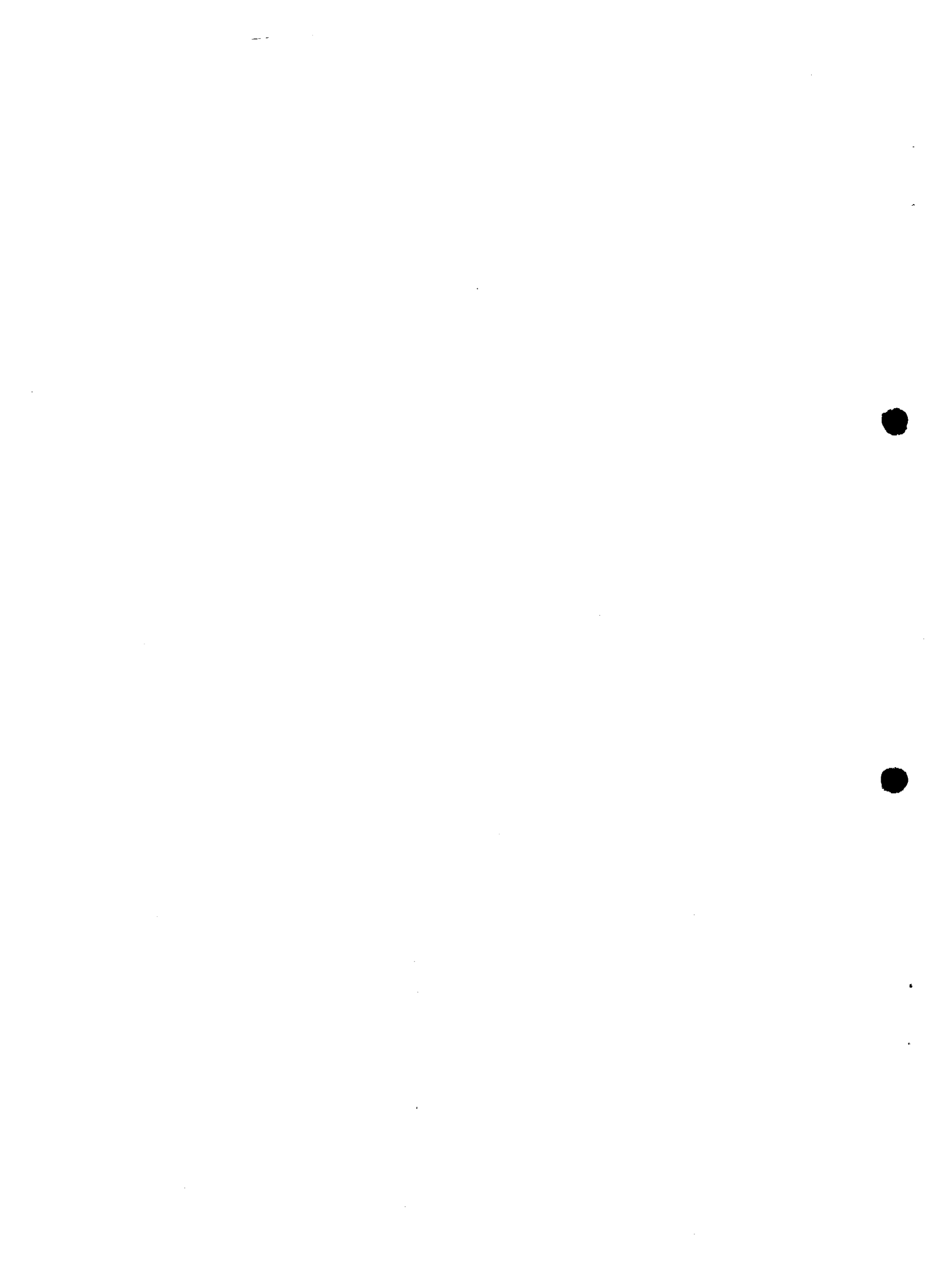
This is the final year of our appointment as external auditors and we have covered all of the proposed areas in our rotational plan in previous years. In 2000/2001 we propose to review the following areas that have raised concerns in previous years:

- Stores;
- Creditor Payments;
- Cheques; and
- Contract Letting.

In addition, we will consider the Authority's overall arrangements, and ascertain what controls exist in the light of actual frauds that have been drawn to our attention at other Authorities through Audit Scotland's Technical Bulletins. We will also review the Authority's progress in implementing a Fraud and Corruption Policy and the development of a "whistleblowing" procedure.



**PERFORMANCE**



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## VALUE FOR MONEY

It is the responsibility of the Authority's management to establish proper arrangements for securing economy, efficiency and effectiveness. Our responsibility is to ascertain what arrangements are in place. Consequently, a significant part of our work is normally devoted to reviewing the performance of specific services or activities of the Authority in terms of value for money studies normally directed by the Audit Scotland. We also have a responsibility to review overall management arrangements for ensuring efficient and effective management of the Authority.

Audit Scotland often prescribe national studies each year and we would expect to carry out those which are relevant to the Authority. In performing these studies we are expected to, and normally will, follow the methodologies set out in the Audit Scotland guides. However, we are not involved in the preparation of these audit guides and methodologies, and responsibility for their adequacy and appropriateness rests with Audit Scotland. For 2000/2001 the studies developed are as follows;

- Review Internal Audit;
- School Property Risk Management;
- Commissioning Pre-School Education; and
- Property Management.

In addition, we are available to provide any specific local studies that are considered necessary by the Authority as it develops its strategic plans for 2000/2001.

## PERFORMANCE INDICATORS

Our work on performance indicators will rely in part on work undertaken by focusing on additional indicators introduced for 2001/2002 and will seek to meet the Authority's deadline for publication.

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## BEST VALUE

The purpose of Best Value is to ensure that councils provide services that meet the needs of their customers and citizens and provide value for money. They must also demonstrate that they are accountable and delivering continuous improvement. As external auditors appointed by Audit Scotland we are required to monitor the Authority's progress in implementing Best Value. Performance Management and Planning (PMP) is a means to help achieve these objectives by establishing clear standards and targets for all activities, identifying where and how improvements can be made, and reporting on performance. PMP has three main objectives:

- to provide independent external assurance that councils are making progress on implementing PMP frameworks;
- to identify good practice and areas of concern;
- to ensure that services are planning for improvement.

The audit, as prescribed by Audit Scotland, is designed to assess:

- the extent to which a Performance Management and Planning system is in place;
- the evidence for improvements in service delivery and/or service management that have been achieved as a result;
- the service's planned improvements to its PMP framework, against which progress will be audited in future years.

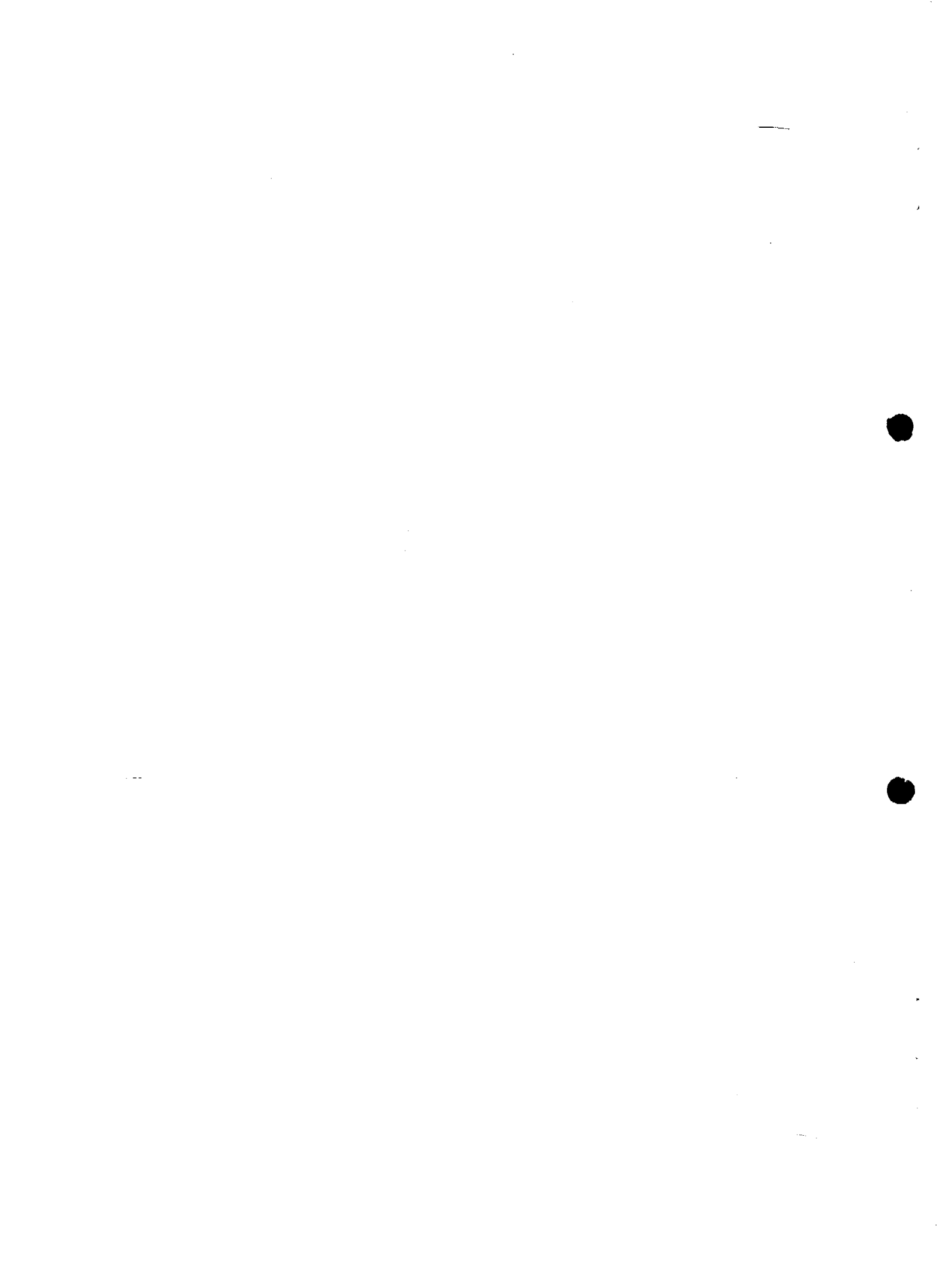
For 2000/2001 we will follow up the implementation of the improvement actions identified by the three services audited in 1999/2000:

- Non-domestic Rates;
- Sheltered Housing; and
- Estates Management.

In addition, for 2000/2001 we will undertake a corporate level audit and a further three service level reviews. The corporate level audit will focus on a small number of criteria that are generally recognised to be important in supporting the development of a PMP framework. The three service level audits that have been agreed with the Authority for the current year as part of our Best Value work are:

- Registration Services;
- Personnel/Health and Safety; and
- Transportation Services.

**APPENDICES**





CODE OF AUDIT PRACTICE REQUIREMENTS

APPENDIX A

CODE REQUIREMENT	AUDIT WORK
<p><b>Opinions on Accounts</b> - to provide you with an opinion on whether your Accounts present a true and fair view of the financial position of the Authority.</p>	<p>We will assess your control for financial systems fundamental to the Accounts, placing reliance on Internal Audit where possible. Our work adopts a balance of controls review, analytical review and testing of accounts.</p>
<p><b>Financial Standing</b> - to form an independent assessment of your general financial standing.</p>	<p>We will ascertain your reported financial performance throughout the year, considering:</p> <ul style="list-style-type: none"> <li>• The achievement of DLO/DSO financial targets;</li> <li>• Progress in relation to achievement of budgets;</li> <li>• Budget monitoring arrangements and key variances.</li> </ul>
<p><b>Legality</b> - to consider your arrangements for ensuring the legality of transactions that might have a financial consequence.</p>	<p>We will review your management arrangements for ensuring the legality of transactions, which are brought to our attention during our audit process. These include changes notified by Audit Scotland, and locally through detailed review of Committee Minutes, expenditure plans and material transactions in the Accounts.</p>

CODE REQUIREMENT	AUDIT WORK
<p><b>Control Assurance, Internal Audit and Financial Systems</b> – to undertake an independent assessment of the adequacy of your financial systems.</p>	<p>In addition to work carried out to support our audit opinion, we will also assess the Authority's financial systems, on a cyclical basis, again placing reliance on Internal Audit where applicable. For 1999/2000 we intend to review, with internal audit, the following financial systems:</p> <ul style="list-style-type: none"> <li>• General ledger &amp; budgetary control;</li> <li>• Revenue and Receivables;</li> <li>• Purchasing and payables;</li> <li>• Payroll;</li> <li>• Stock;</li> <li>• Council Tax;</li> <li>• Non-domestic rates;</li> <li>• Treasury;</li> <li>• Housing and Council Tax Benefit;</li> <li>• Housing Rents;</li> <li>• DLO/DSOs;</li> <li>• Fixed asset register; and</li> <li>• Financial reporting.</li> </ul>
<p><b>Fraud and Corruption</b> – to assess your arrangements for preventing and detecting fraud and corruption.</p>	<p>We will review arrangements, on a cyclical basis, of systems vulnerable to fraud and corruption utilising best practice, Audit Scotland Technical Bulletins, and by ascertaining your method of assessment to detect and control fraud and corruption.</p>
<p><b>Value for Money (VFM)</b> - to ascertain arrangements in place for securing economy, efficiency and effectiveness both for particular services and overall.</p>	<p>Our work includes overall management arrangements, follow-up work on previous reviews and work on Audit Scotland's national studies.</p>
<p><b>Best Value</b> – to monitor the Authority's progress in implementing Best Value.</p>	<p>We will review the Authority's progress in implementing a Performance Management and Planning (PMP) framework. Best Value (service) reviews and public performance reporting.</p>

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CODE REQUIREMENT	AUDIT WORK
<b>Performance Indicators</b> - to assess the Authority's arrangements in producing complete and accurate performance information.	We will review, in conjunction with internal audit, the Authority's Performance Indicator return to Audit Scotland.

**AUDIT TEAM**

**APPENDIX B**

The audit team will be managed and supervised by qualified members of staff who have considerable experience in auditing Local Authorities. Audit team briefings will be held to ensure that all supporting staff involved in the audit are made fully aware of the Authority's legislative environment and have a basic knowledge of the Authority's main financial systems. The members of the audit team will be:

Engagement Leader	J Gordon Jack	Responsible for agreeing audit strategy, quality of outputs, presenting final report and opinions. Also responsible for liaison with the Chief Executive and Director of Finance.
Team Managers	Malcolm Gaston Ranald Brown	Management of the audit of financial systems, financial statements and fraud and corruption issues, ensuring delivery to timetable. Review of the report on financial systems. Completion of the audit strategy and final report. Co-ordinating role for regularity specialists in computer audit.
VFM Managers	Lindsey Paterson Shona Malcolm Ranald Brown	VFM, follow up VFMs, local VFMs. Responsible for the delivery and management of VFM studies and output.
Best Value	Malcolm Gaston Marc Mazzucco Ranald Brown	Best Value follow up, a corporate level review and three service level reviews. Responsible for the delivery and management of Best Value studies and output.
Team Leader	David Fleming	Day to day supervision of and liaison point for regularity audit work, preparation of draft report on financial systems. Day to day leading of audit team on site.
Core Staff	Stephen Boyle Gareth Thomson Michael Cerdan Michelle Dowling	Detailed audit.