

GPS assurance

Local Government Sector

Audit Committee briefing

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This sector briefing is one of the ways that we hope to continue to support you and your organisation in an environment that is constantly changing and evolving.

It covers issues which may have an impact on your organisation, the local government sector and the audits that we undertake.

The public sector audit specialists who transferred from the Audit Commission form part of Ernst & Young's national Government and Public Sector (GPS) team. Their extensive public sector knowledge is now supported by rich resource of wider expertise across Ernst & Young's UK and international business. This briefing reflects this, bringing together not only technical issues relevant to the local government sector but wider matters of potential interest to you and your organisation.

Links to where you can find out more on any of the articles featured can be found at the end of the briefing.

We hope that you find the briefing informative and should this raise any issues that you would like to discuss further please do contact your local audit team.



Government and economic news

March 2013 budget

The Chancellor of the Exchequer delivered his Budget to Parliament on 20 March 2013, alongside the publication of the Office for Budget Responsibility's updated forecasts for growth and borrowing. In the budget he announced the Government will:

- ▶ Reduce departmental spending by £1.1bn in 2013-14 and £1.2bn in 2014-5. Schools and health budgets remain unchanged.
- ▶ Make savings from current spending of £11.5bn in the spending review for 2015-16. The themes of the spending review will be growth, efficiency and public service reform, including localism and fairness.
- ▶ Move funds from revenue to capital of £3bn a year from 2015-16.
- ▶ Exercise public sector pay restraint of one percent.
- ▶ Introduce a new funding model for adult social care based on the recommendations of the Dilnot Commission.
- ▶ Introduce housing measures aimed at increasing the supply of new housing through equity loans and mortgage guarantees.
- ▶ Introduce a firm limit on a significant proportion of Annually Managed Expenditure (AME) including areas of welfare reform.
- ▶ Reduce the main rate of corporation tax to 20 percent.
- ▶ Bring in a £5.4bn package of financial support for housing.
- ▶ Introduce a single-tier State Pension and implementing the £72,000 cap on social care costs from April 2016.

The ITEM Club, one of the UK's foremost independent economic forecasting groups, sponsored by Ernst & Young issued its response to the budget, concluding that:

- ▶ The shortfall in public spending was much larger than expected.
- ▶ The switch from current to capital spending would reduce the current deficit and help ease the pressure on the government's main fiscal target.

- ▶ The housing market package would be geared up so it has a major impact, in a sector that has a lot of pent up demand: and that this should stimulate construction and improve the consumer outlook.
- ▶ The reduction in the growth outlook means that businesses are likely to remain in 'wait and see mode'.

The Club has also issued its coming year economic forecasts to help with financial planning.

Final Local Government Finance Settlement 2013/14

On 4 February 2013, the Department for Communities and Local Government (DCLG) published the final 2013/14 Local Government Finance Settlement. Details of the provisional 2014/15 settlement were also issued.

The settlement shows a reduction in funding levels (after education and public health funding has been removed) of 3.7 percent. This has not impacted on all local authorities equally. The average reduction in individual local authority revenue spending power, not including the public health grant, is 1.7 percent.

The Institute of Fiscal Studies (IFS) has issued bleak forecasts of Local Government funding plans beyond 2014/15. It estimates that Local Government funding will reduce by an additional 3.2 percent in 2015/16 and 16.2 percent over the period 2015/16 to 2017/18.

Many authorities are now identifying significant gaps in their medium term financial plans, the need for more radical reforms to address these, including the likelihood that there will be cuts in front line services.

The National Audit Office (NAO) has published a report examining central government's approach to local authority funding. This highlights the increasing difficulties local authorities face in absorbing reductions in government funding without reducing services. It recommends the Department for Communities and Local Government (DCLG) works with other government departments to improve evaluation of the impact of decisions on local authority finances and services.

Whole-place community budgets

Community budgets work by bringing together public sector money and resources in local areas and giving public bodies the freedom to integrate their work and design services around the needs of people who use them. They mark a fundamental shift away from the traditional public sector method of funding services organisation by organisation and government department by government department.

Independent analysis from Ernst & Young, published by the Local Government Association (LGA) showed that more than £4 billion of public money could be saved every year by radically shaking up the way public services are provided and paid for in England; cutting unnecessary waste, duplication and red tape.

A year-long pilot of community budgets modelled to a national level by Ernst & Young, shows that devolving more decisions to local areas would provide better services and save between £9.4 billion and £20.6 billion over five years across local and central government.

The evidence from the pilots shows that:

- ▶ Better outcomes at reduced cost can be achieved through a replicable and scalable approach to community budgets.
- ▶ Success may require new forms of governance and new delivery and investment models for public services.
- ▶ There will be significant variation across areas in the benefits that may be realised as there are a range of local factors which will affect this.

The pilot report sets out what local and national factors need to be in place to achieve some of the potential benefits.

Following the development of whole-place business plans for community budgets in the four pilot areas, the Government confirmed in its budget that it will support other places to take similar approaches and that it is committed to extending the approach across the country as part of the 2015-16 spending round.

The Local Government Association (LGA) and the Government have jointly published 'The Community Budgets guide', intended to help other areas which aim to take a similar Community Budget approach to reforming services. The NAO has also published a review of the pilots of whole place community budgets, settling out key lessons.

The Government's response to the Heseltine review

On 8 March 2013 HM treasury published its response to Lord Heseltine's report 'No Stone Unturned'. The Government is accepting in full or in part 81 of Lord Heseltine's 89 recommendations to advance the process of decentralisation, promote the potential of local economies, strengthen partnerships with industry and foster economic growth. The March budget also specifically confirmed that government intends to take forward Lord Heseltine's recommendation on the creation of a Single Local Growth Fund.

The core proposition of Lord Heseltine's report is a de-centralised approach that breaks Whitehall's monopoly on resources and decision making, and empowers Local Enterprise Partnerships (LEPs) to drive forward growth in their local areas. Alongside this, Lord Heseltine makes a number of recommendations that strengthen the underpinnings of long-term growth, from changes to the way in which Whitehall supports growth, to strengthening partnerships between government and business and business education.

Draft Care and Support Bill update

In December 2012, the Department of Health (DH) published a summary of consultation responses on its Draft Care and Support Bill.

The draft Bill represents a major reform of care and support legislation. It proposes a single law for adult care and support and aims to transform the social care system to focus on prevention and the needs and goals of people requiring care.

In February 2013, the Government also announced new measures for funding care to ensure that the elderly and those with disabilities get the care they need without facing unlimited costs:

- ▶ From April 2015, no one will have to sell their home in their lifetime to pay for residential care. If people cannot afford their fees without selling their home, they will have the right to defer paying during their lifetime'.
- ▶ People will have clearer entitlements.
- ▶ A national minimum eligibility will make access to care more consistent around the country and carers will have a legal right to an assessment for care for the first time.

The new measures are based on the recommendations made in 2011 by the Dilnot Commission; an independent panel set up to look at the fairest and most sustainable way to fund care and support in England. The full changes are due to come into effect in April 2017.

A case for sustainable funding of adult social care published

In January 2013, a report by London Councils, supported by Ernst & Young was published on the scale of funding pressures on adult social care and the extent to which these could be mitigated through achieving greater efficiencies in the way that social care is managed, procured and delivered.

Adult social care is one of the largest spend areas for local authorities across the country. However, adult social care budgets have not kept pace with the growing demand for social care services.

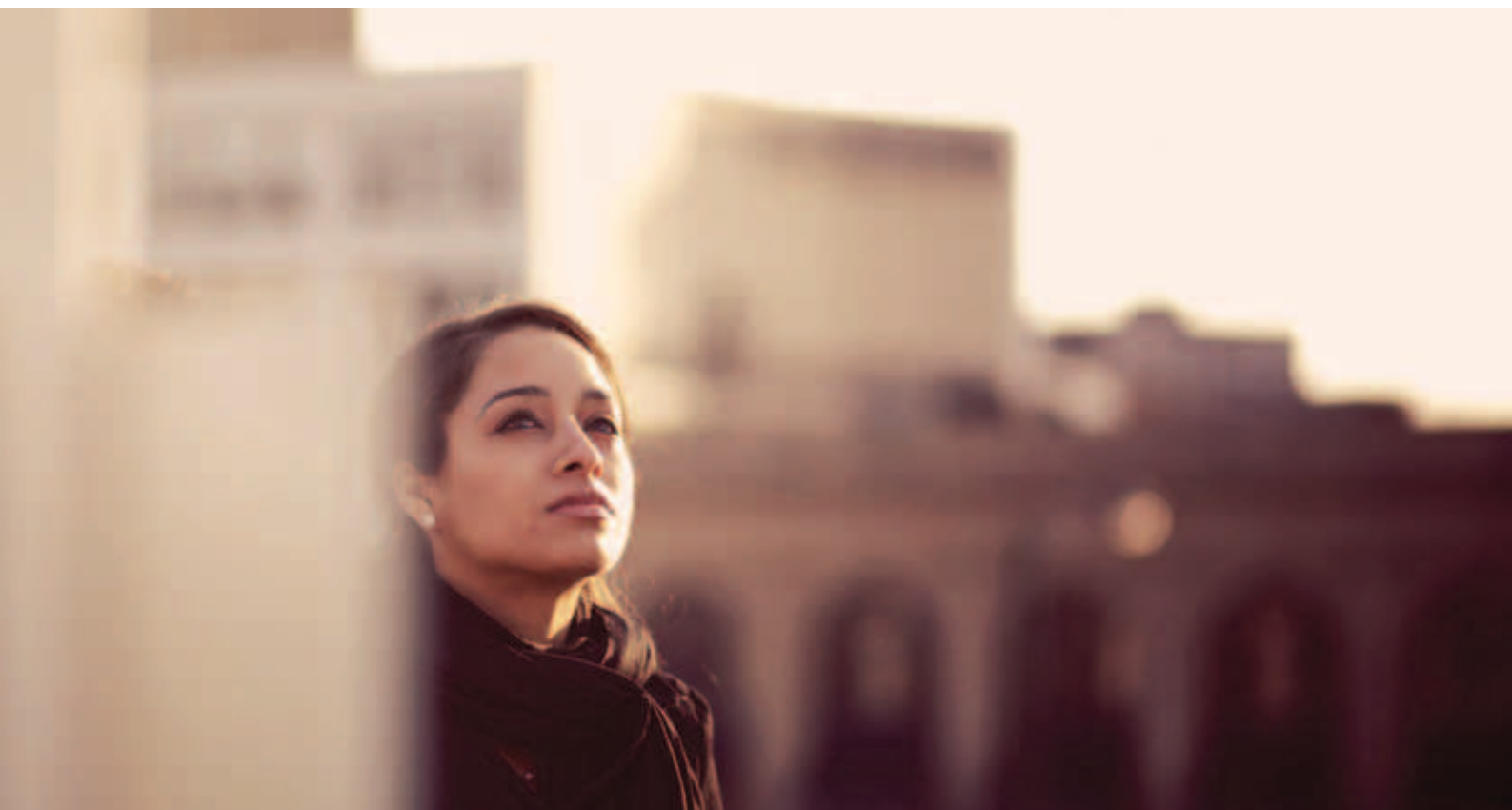
The LGA found that social care is absorbing a rising proportion of the resources available to councils. They estimate that spending on other council services will drop by 66 percent in cash terms by the end of the decade to accommodate the rising costs of adult care. This is the equivalent of an 80 percent real terms cut.

The report sets out a series of recommendations for central government and four main options for local authorities to drive out additional savings:

- ▶ Greater health and social care integration.
- ▶ Implementation of alternative delivery models, moving away from in house provision to social enterprises or local authority trading companies.
- ▶ A more systematic approach to the procurement of goods and services.
- ▶ Using local government's new public health responsibilities to improve the health of communities and delay or prevent the need for health and social care.

However, the report still recognises that even if all potential savings were achieved from the above, there would still be a funding gap.

The report sets out further details about the challenges, the potential cost implications of implementing the proposed changes and ways in which local authorities could respond to the growing demand without compromising the quality or quantity of care that is available.





Health and local government working together

Public health

The responsibility for public health has transferred from the NHS to local authorities in April 2013. This has been backed by a ring-fenced public health grant and a specialist public health team, led by the director of public health. Each top tier and unitary authority will have a health and wellbeing board (HWB) which will have strategic influence over commissioning decisions across health, social care and public health.

A £5.45 billion two-year ring-fenced public health budget for local authorities was announced on 10 January 2013. From April 2013, public health budgets will be protected for the first time with local authorities taking the lead for improving the health of their local communities. This will help drive local efforts to improve health and wellbeing by tackling the wider determinants of poor health.

In February 2013, the Department of Health published guidance to local authorities on what health improvement activity they can charge for and what must be free at the point of delivery. It explains the two circumstances in which a local authority may charge for services and the type of activity it may charge for in those permitted circumstances:

- ▶ Where the activity relates to an organisation, not an individual – private companies, academic institutions, etc.
- ▶ Where the activity relates to an individual, but is not for the purpose of improving that individual's health – training an individual to provide public health advice, for example.

Health and Wellbeing Boards

The Local Authorities (Health and Wellbeing Boards and Health Scrutiny) Regulations 2013 were published by the Secretary of State for Health early in 2013. There are new obligations on both NHS bodies, relevant health service providers and local authorities around consultations on substantial developments or variations to services to aid transparency and local agreement on proposals.

The LGA and Association of Democratic Services Officers have published a joint guide to support local authorities in interpreting and implementing the constitutional and governance aspects of the Regulations 2013.

The NHS Confederation has published a report which looks at health and wellbeing boards' engagement with providers; drawing on the experiences and learning of local authorities, health providers and commissioners. It concludes health and wellbeing boards are unlikely to successfully deliver a Joint Health and Wellbeing Strategy unless they involve and engage local providers; many of which already have strong relationships with service users.

Local outcomes information for Clinical Commissioning Groups and local authorities

As well as publishing the financial allocations to Clinical Commissioning Groups (CCGs) for 2013/14 the NHS Commissioning Board has published CCG and local authority information packs on local outcomes which will support and inform planning and strategy development:

- ▶ The Local Authority level packs present high level comparative information on the NHS, the Adult Social Care and the Public Health Frameworks.
- ▶ The CCG level packs provide a more detailed analysis of NHS outcomes and other relevant indicators.

The purpose of these is to provide CCGs and health and well being partners with a quick and easy-to-use summary of their current position on outcomes as they take up their role; building on the data sets in the CCG outcomes indicators and other existing data sets.

The information is intended to be used alongside the local intelligence that is being collected to inform local Joint Strategic Needs Assessments (JSNAs) and it will support commissioners working together to set the priorities for the Joint Health and Wellbeing Strategy (JHWS).



Regulation and inspection

Draft Local Audit Bill update

On 17 January 2013, the Draft Local Audit Bill ad hoc Committee published its report 'Pre-Legislative Scrutiny of the Draft Local Audit Bill'. It recommended a new financial impact assessment be published alongside the Bill and highlighted a number of serious concerns regarding the practicability, workability and completeness of the proposals outlined in the draft Bill.

The Committee concluded that the Draft Bill:

- ▶ Would provide a more complex and fragmented audit regime than exists currently.
- ▶ Fails to provide adequate safeguards to guarantee the independence of audit.
- ▶ Falls short in addressing many of the technical aspects of audit and is silent on how high quality statutory local audit will be obtained and reviewed in the new regime.
- ▶ Contains a number of risks and gaps which require urgent attention.
- ▶ Provides insufficient safeguards to whistle-blowers that have drawn attention to serious governance failure.

A formal response from the Local Government Minister is expected in due course.

Tough times: councils' financial health in challenging times

On 22 November 2012 the Audit Commission published its second Tough Times report, looking at how councils are dealing with the spending review. It is relevant to council leadership teams, both members and officers in preparing future spending plans and allows comparison with the national picture.

The report highlights that Government funding to councils fell in real terms by £1.6 billion in 2012/13, compared to a cut of £3.4 billion in 2011/12. This two year reduction in funding of £5 billion is equivalent to 9.3 percent of councils 2011 revenue spending.

The report finds that in 2011/12, councils largely delivered their planned savings and in many cases added to reserves. However, auditors reported that signs of financial stress were visible. A sizeable minority of councils had to make additional in-year cuts, seek additional funding or restructure efficiency programmes in order to deliver their budgets.

The report says that auditors are concerned that 12 percent of councils are not well-placed to deliver their 2012/13 budgets. They feel that a further 25 percent will cope in 2012/13 but may struggle in the remaining years of the Spending Review period.

Auditing the accounts 2011/12

Audited accounts are the main way public bodies show accountability for managing public money. Publishing timely audited accounts is a fundamental feature of good governance.

The Audit Commission's Auditing the Accounts 2011/12 report summarises the results of auditors' opinion work for 2011/12. It covers the timeliness and quality of financial reporting. Overall, both principal and small bodies improved their standard of performance on financial reporting for 2011/12. This is a notable achievement given the continuing financial constraints facing local public bodies.

The report also summarises the key financial reporting and financial management challenges facing bodies for 2012/13:

- ▶ Continued financial uncertainty with 2012/13 being the second of four years of reductions in government funding announced in the 2010 Spending Review. Over this period, reductions in government funding to councils of 26 percent, fire and rescue authorities of 13 percent and police bodies of 20 percent, are planned.
- ▶ Significant changes for councils in respect of non-domestic rates and council tax benefit introduced by the Local Government Finance Act 2012.

- ▶ An increased focus on Whole of Government Accounts (WGA) with the Public Accounts Committee recommending the Treasury should ensure local bodies are obliged to prepare and provide transparent, timely and accurate information and that WGA is delivered earlier in the future.

The NAO has also highlighted the different approaches used by local and central government to valuing infrastructure assets and a lack of evidence supporting the completeness and valuation of schools' assets, in particular the omission of some local authority maintained schools and academies. The Financial Reporting Advisory Board and CIPFA/LAASAC are leading on addressing these and other technical accounting issues with a view to improving the consistency of future WGA. This work could result in changes to the Local Authority Code.

Not Just a Number: review of Homecare Services

In February 2013 Care Quality Commission (CQC) issued its report 'Not Just a Number: Review of Homecare Services'. The review looked at whether people receiving care at home are treated with dignity and respect, have a choice about the care they receive and benefit from effective systems to keep them safe.

The findings of the review of home care services show that good care is being delivered but a minority of people are affected by late or missed calls, lack of continuity of care workers, poor care planning and more.

CQC recommends that services must now work closer with commissioners to improve care, find solutions to these common problems and put systems in place to monitor the impact of missed or late visits.

Inequality of access and driving improvement: ofsted – annual report

Her Majesty's Chief Inspector (HMCI) Annual Report 2011/12 published in November 2012 drew national attention to the marked inequality of access by children and young people to a good school across the country and to the wide variation between areas. The Annual Report states that the role of local authorities has reduced in terms of the direct control they have over schools. However, local authorities have statutory responsibility as set out in section 13A of the Education Act 1996 and a range of powers they may use to drive school improvement.

Ofsted is consulting on its proposals to introduce a new framework for the inspection of local authority services for supporting improvement in schools and other providers. Consultation closed 19 March 2013.



Accounting and governance news

2012/13 CIPFA code of practice and updates

The key changes introduced by the Code and Code guidance notes for 2012/13 include:

- ▶ **Housing Revenue Account (HRA)** – from 2012/13 authorities will be expected to fund all HRA revenue and capital expenditure from existing resources such as rental income and debt finance. The level of rent collected and the depreciation or impairment of HRA assets will therefore have a real impact on the HRA surplus/deficit. DCLG has introduced transitional arrangements for the period 2012-2017, allowing authorities to defer the impact of the depreciation or impairment of HRA dwellings. This arrangement only applies to depreciation on dwellings.
- ▶ **Carbon Reduction Commitment** – IAS 37: Provisions, Contingent Liabilities and Contingent Assets will need to be considered in light of the scheme, where material.
- ▶ **Exit packages** – the 2012/13 Code guidance notes provide extended guidance on the disclosure requirements for exit packages.
- ▶ **Conceptual Framework** – the first phase of the IASB's new Conceptual Framework for Financial Reporting 2010 has been adopted by the 2012/13 Code. The definition of the users of financial statements moves from being 'stakeholders' to 'present and potential investors, lenders and other creditors, who use that information to make decisions about buying, selling or holding equity or debt instruments and providing or settling loans or other forms of credit'.
- ▶ **Financial Instruments** – guidance regarding the new disclosures required for transfers of financial assets has been added to the Financial Instruments section.

Updates to the 2012/13 Code of Practice and the 2012/13 Service Reporting Code of Practice have also been issued by CIPFA. Both updates apply for the 2012/13 financial year-end.

Closure of the 2012/13 accounts – LAAP bulletin 96

CIPFA have published LAAP96 – closure of the 2012/13 accounts and related matters. It aims to clarify any areas of uncertainty in the 2012/13 Code that will affect the 2012/13 accounts. It also includes clarification of a small number of issues relating to the 2012/13 Code Guidance Notes.

It provides a brief summary of the key reforms and other accounting issues that will face Local Government accounting in 2013/14 and which may require disclosure in the 2012/13 financial statements, particularly in relation to the non-domestic rate and public health reforms.

Local government pension scheme fund accounts 2012/13: example accounts and disclosure checklist

This recent CIPFA publication identifies and illustrates the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2012/13 (the Code) in relation to accounting for pension funds. It applies to accounting periods commencing on or after 1 April 2012. The checklist is intended to help preparers to meet the requirements of the Code but is not a substitute for the Code.

Public sector accounting workshops

Ernst & Young have been running a series of workshops to help those preparing accounts for the 2012/13 year and over 150 delegates have attended these. The workshops highlight the following key areas for focus during the 2012/13 close down period:

- ▶ Non-current assets: valuation process and principles, assets held for sale, componentisation and de-recognition
- ▶ Joint Ventures (including pooling and groups)
- ▶ Financial Instruments
- ▶ Housing Revenue Account – Self Financing

The workshops also cover key changes in 2013/14 and beyond including:

- ▶ Possible changes to accounting for schools from 2014/15
- ▶ A proposed move away from accounting for transport infrastructure assets at depreciated historic cost from 2014/15. Councils will need to ensure infrastructure databases are robust
- ▶ Revaluing assets under IFRS 13. Specific exclusions to the general definition set out in IFRS13 are included in the Code
- ▶ Service concession arrangements (IPSAS 32). IFRIC12 on Service concession arrangements applies only to the operator. IPSAS 32 mirrors IFRIC 12 on relevant accounting issues from the grantor's point of view. CIPFA augments the Code by applying IPSAS 32
- ▶ Accounting for business rates retention and council tax support
- ▶ Employee benefits (IAS 19 update)

New UK Public Sector Internal Audit Standards

The UK Public Sector Internal Audit Standards (PSIAS) were published in December 2012. These set out definitions and principles for providing and evaluating internal audit services within the UK public sector and are based on the mandatory elements of the Institute of Internal Auditors (IIA) and International Professional Practices Framework (IPPF).

The Standards will apply across the whole of the public sector. The PSIAS replace the Code of Practice for Internal Audit in Local Government in the United Kingdom, last revised in 2006.

In local government, the PSIAS are mandatory for all principal local authorities, other relevant bodies, the Office of the Police and Crime Commissioner, constabularies, fire authorities, national park authorities, joint committees and joint boards in the United Kingdom.

The PSIAS are new and complex and CIPFA recognises the need to provide guidance for the bodies set out above in applying them and has produced an Application Note to provide that guidance.

National Fraud Initiative: the latest

The National Fraud Initiative reported on 8 March 2013 that it has now helped identify over £1 billion potentially lost to fraud, overpayment or error, across the UK since its inception in 1996. The outcomes, in England, from the most recent exercise include the prevention and detection of £103 million pension overpayments, £79 million council tax single person discounts incorrectly awarded and £42 million housing benefit overpayments. Others include:

- ▶ 164 employees identified as having no right to work in the UK
- ▶ 321 false applications removed from housing waiting lists
- ▶ 1,031 prosecutions, 921 of them for housing benefit fraud
- ▶ 32,633 blue badges and 52,635 concessionary travel passes cancelled

The NFI has introduced real-time and flexible matching alongside the traditional two-yearly national matching NFI exercise. The new modules align with the government's key policies focusing on protecting the UK economy from fraud.

Fighting Fraud Locally: 2012 review

December saw the publication of Fighting Fraud Locally (FFL) 2012 Review. FFL is the sector led local government counter fraud strategy initially launched in December 2011. The 2012 Review updates progress on delivery of the strategy, identifies a series of good practice case studies and outlines strategic delivery areas for 2013.



Find out more

To find out more on any other above areas please follow the links below.

The March 2013 budget

To see LGA's reaction and summary go to:

http://www.local.gov.uk/web/guest/briefings-and-responses/-/journal_content/56/10171/3924610/ARTICLE-TEMPLATE

To read the full details of the Ernst & Young's ITEM Club's Budget Reaction go to:

<http://www.ey.com/UK/en/Issues/Business-environment/Financial-markets-and-economy>

The ITEM Club holds regular events locally and are keen to increase representation from local public services to maximise the opportunities for networking, partnership working, cross sector learning and to secure improved outcomes for local communities. For further information about these events contact your local audit team.

Final Local Government Finance Settlement 2013/14

For more details of the settlement go to:

<http://www.local.communities.gov.uk/finance/1314/settle.htm>

To read the NAO report on the financial sustainability of local authorities go to:
www.nao.org.uk/.../local-services-financial-sustainability-of-local-authorities/

Whole-Place community budgets

Read more about the pilots at:

http://www.local.gov.uk/c/document_library/get_file?uuid=3e06dd05-6204-4ae8-9b41-81f516cb9a5b&groupId=10171

Access the LGA Guide at:

<http://www.local.gov.uk/community-budgets>

See the NAO report at

<http://www.nao.org.uk/wp-content/uploads/2013/03/Whole-Place-Community-Budgets-Executive-summary.pdf>

The Government's response to the Heseltine Review

Read more about the government response at:

http://www.hm-treasury.gov.uk/ukecon_heseltinereview_index.htm

Draft Care and Support Bill update

Read more about the proposals at:

<https://www.gov.uk/government/publications/policy-statement-on-care-and-support-funding-reform>

A case for sustainable funding of adult social care published

Read more about the report on sustainable funding at:

<http://www.londoncouncils.gov.uk/policylobbying/healthadultservices/socialcare/fundingadultcare.htm>

Public health

Read more at on public health budgets at:

<https://www.gov.uk/government/publications/baseline-spending-estimates-for-the-new-nhs-and-public-health-commissioning-architecture>

Read more on Public health charging at:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/141386/local-authority-charging-for-public-health-activity.pdf

Health and Wellbeing Boards

Read more at:

<http://healthandcare.dh.gov.uk/hwbs-health-scrutiny-regulations-2013/>.

Access the LGA and Association of Democratic Services Officers guide on interpreting and implementing the constitutional and governance aspects of the Regulations 2013 at:

http://www.local.gov.uk/c/document_library/get_file?uuid=ca8437aa-742c-4209-827c-996afa9583ca&groupId=10171

Access the NHS Confederation report 'Stronger together: How health and wellbeing boards can work effectively with local providers' at:

<http://www.nhsconfed.org/Publications/reports/Pages/Stronger-together.aspx>

Local outcomes information for Clinical Commissioning Groups and local authorities

Access outcome information for your council at

<http://www.commissioningboard.nhs.uk/la-ccg-data/#la-info>

Draft Local Audit Bill update

Access the pre legislative report at

<http://www.publications.parliament.uk/pa/cm201213/cmselect/cmdraftlocaudit/696/69602.htm>

Tough times: councils' financial health in challenging times

Read the report at:

<http://www.audit-commission.gov.uk/2012/11/tough-times-2012/>

Auditing the accounts 2011/12

Read the report at:

<http://www.audit-commission.gov.uk/audit-regime/codes-of-audit-practice/auditing-the-accounts/>

Not just a number: review of homecare services

Read the report at:

http://www.cqc.org.uk/sites/default/files/media/documents/9331-cqc-home_care_report-web_0.pdf

Inequality of access and driving improvement: ofsted – annual report

Read more at:

<http://www.ofsted.gov.uk/resources/good-education-for-all-inspection-of-local-authority-services>

Code of practice on local Authority Accounting in the United Kingdom 2012/13

The 2012/13 Code Update can be found at:

<http://www.cipfa.org/-/media/files/policy%20and%20guidance/panels/lasaac/201213%20code%20update%20including%20tracked%20amendments.pdf>

The 2012/13 Service Reporting Code of Practice for Local Authorities Update can be found at:

www.cipfa.org/Policy-and-Guidance/Technical-Panels-and-Boards/Local-Authority-Accounting-Panel/Update-to-the-201213-Service-Reporting-Code-of-Practice

New UK Public Sector Internal Audit Standards

Read about the new standards at:

<http://www.cipfa.org/Policy-and-Guidance/Publications/L/Local-Government-Application-Note-for-the-United-Kingdom-Public-Sector-Internal-Audit-Standards-Book>

National Fraud Initiative-the latest

The Audit Commission NFI update is at:

<http://www.audit-commission.gov.uk/2013/03/1-billion-of-fraud-found/>

Fighting Fraud Locally: 2012 Review

Read more at:

<http://www.fightinglocalfraud.co.uk/>

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